REPORTS

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

(ABKARI AND OPIUM),

IN THE

BOMBAY PRESIDENCY PROPER AND ADEN,

FOR THE

FINANCIAL YEAR 1914-1915.

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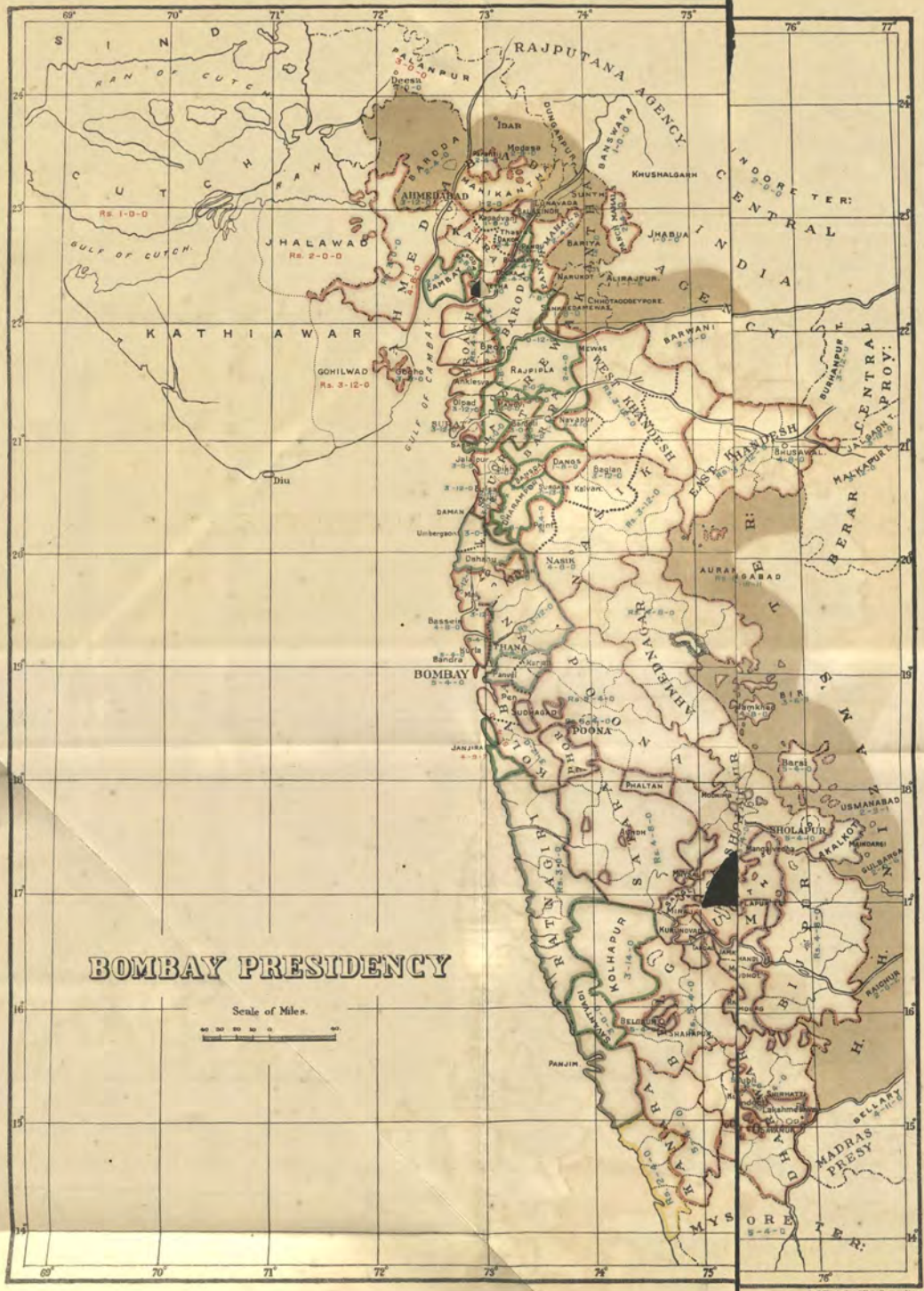
BOMBAY PRESIDENCY
Scale of Miles.
SIND
RAN OF CUTCH
CUTCH
GULF OF CUTCH
KATHIAWAR
JHALAWAD
Rs. 1-0-0
Rs. 2-0-0
GOHILWAD
Rs. 3-12-0
Diu
RAJPUTANA AGENCY
CENTRAL INDIA AGENCY
INDORE TER:
BARODA
AHMEDABAD
KAIRA
PANCH MAHALS
RAMPUR
Deesa
IDAR
Modasa
KHUSHALGARH
SUNTH
JHABUA
BARIYA
NARUKOT
ALIRAJPUR
CHHOTAODEYPORE
SANAND
BARWANI
MEWAS
RAJPIPLA
Broach
Ankleswar
Dabhoi
Baroda
SURAT
Jalalpur
Gandevi
Gothi
Bansda
Dangs
Baglan
Kalvan
DAMAN
Umbergaon
Dahanu
NASIK
Mokhada
Jawhar
Bassein
Bandra
Kurla
THANA
BOMBAY
Panvel
Karjat
Pen
Sudhagad
POONA
Khed
Junnar
Ambegaon
Sirur
Baramati
Indapur
Phaltan
Bhor
Velha
Mulshi
SATARA
Wai
Jaoli
Patan
Karad
Shirala
Walwa
Tasgaon
Miraj
Kurundwad
KOLHAPUR
Gargoti
Chandgad
Ramdurg
Nargund
Navalgund
Kod
Shahapur
Belgaum
Khanapur
Supa
Yellapur
Haliyal
Karwar
Ankola
Sirsi
Honavar
Kumta
Mirjan
Kadra
Coondapoor
Barkur
Udipi
Mangalore
PANJIM
Ratnagiri
Malvan
Vengurla
Rajapur
Sawantvadi
Ramghat
Khed
Dapoli
Mahad
Pen
Panvel
Karjat
Murbad
Shahapur
Bhiwandi
Kalyan
Ulhasnagar
Thana
Jawhar
Mokhada
Surgana
Peint
Nandgaon
Malegaon
Chandor
Dindori
Kalvan
Satana
Baglan
Nasik
Igatpuri
Sinnar
Niphad
Yeola
Nandgaon
Manmad
Kopargaon
Sangamner
Akola
Rahuri
Shevgaon
Pathardi
Ahmednagar
Parner
Jamkhed
Karjat
Bhimthadi
Indapur
Baramati
Purandhar
Haveli
Mulshi
Velha
Bhor

Consumption Chart.
Prosperity Chart.

Figures in thousands of gallons.
Figures in millions of rupees.

1905–06 1906–07 1907–08 1908–09 1909–10 1910–11 1911–12 1912–13 1913–14 1914–15

1905–07 1907–08 1908–09 1909–10 1910–11 1911–12 1912–13 1913–14

Figures in thousands of gallons.
Figures in millions of rupees.

Consumption Chart.
Prosperity Chart.

Karnatic

150 280
140 260
130 240
120 220
110 200
100 180
90 160
80 140
70 120

280 150
260 140
240 130
220 120
200 110
180 100
160 90
140 80
120 70

Konkan

640
70 630
620
60 610
600
50 590
580
40 570
560

640
630 70
620
610 60
600
590 50
580
570 40
560

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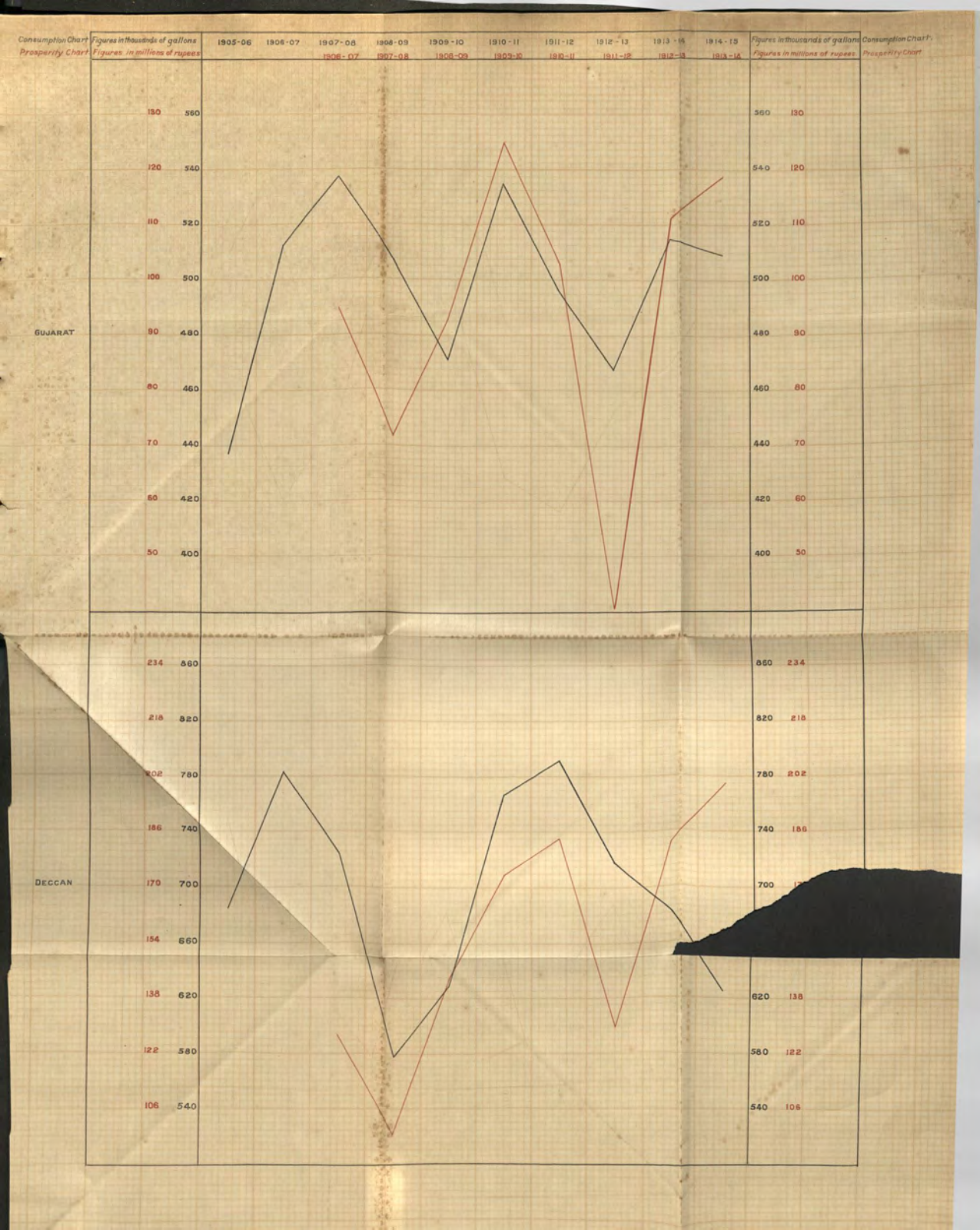
Consumption Chart
Prosperity Chart
Figures in thousands of gallons
Figures in millions of rupees
1905-06
1906-07
1907-08
1908-09
1909-10
1910-11
1911-12
1912-13
1913-14
1914-15
1906-07
1907-08
1908-09
1909-10
1910-11
1911-12
1912-13
1913-14
GUJARAT
130 560
120 540
110 520
100 500
90 480
80 460
70 440
60 420
50 400
560 130
540 120
520 110
500 100
480 90
460 80
440 70
420 60
400 50
DECCAN
234 860
218 820
202 780
186 740
170 700
154 660
138 620
122 580
106 540
860 234
820 218
780 202
740 186
700
620 138
580 122
540 106

REFERENCES.

BRITISH DISTRICTS.

1.—Under the Public or Private Distilleries still head duty and assessed License fee system.

2.—Under the Public or Private Distilleries still head duty and minimum guaranteed Revenue system.

3.—Under the Public or Private Distilleries still head duty and tendered License fee system.

4.—Contract Distillery and separate shop system.

NATIVE STATES.

5.—Abkari Revenue leased to the British Government and worked under system No. 2 above.

6.—Abkari Revenue leased to the British Government and worked under system No. 3 above.

7.—Abkari Revenue leased to the British Government and worked under system No. 4 above.

8.—Abkari Revenue leased to the British Government and worked under Private Distillery and still head duty system.

9.—Under Treaty engagements working their Abkari under British system.

10.—Maintaining a shopless belt along their frontier, marching with tracts coming under heads 2 and 3.

FOREIGN SETTLEMENTS.

11.—Portuguese Indian Settlements.

12.—Rates of still head duty are shown in Blue.

13.—Rates of selling prices are shown in Red

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Ex. G. No. 14/22 OF 1915.

From

S. R. ARTHUR, ESQUIRE, I. C. S.,

Commissioner of Customs, Salt, Opium and A'bkárí;

To

THE CHIEF SECRETARY TO GOVERNMENT,

Revenue Department, Bombay.

Bombay, 25th August 1915.

Sir,

I have the honour to submit my report on the Administration of the Excise Department of the Bombay Presidency, exclusive of Sind and Aden, for the financial year 1914-15. The report is concerned with opium in so far only as that drug is an item of Excise revenue in the Presidency proper.

Introduction.

2. Mr. H. O. Quin, I. C. S., was in charge of the Department throughout the year.

Personnel of the Department.

CHAPTER I.—SOURCES OF REVENUE.

Sources of Revenue.

3. The principal sources of A'bkári and Opium Revenue in this Presidency are taxation upon—

(*a*) the manufacture and sale of country spirit and malt liquor,

(*b*) the tapping of palm trees and sale of toddy,

(*c*) the sale of liquor imported from foreign countries,

(*d*) the manufacture and sale of hemp drugs,

(*e*) the sale of opium and its preparations for local consumption.

In this report and its appended tables, malt liquor and spirits of certain descriptions, as shown in the margin, made in India but excised at the rates leviable under the Indian Tariff Act on imported liquor, are dealt with as if they had been imported.

(1) Spirits of wine and rectified spirits.
(2) Perfumed spirits, methylated spirits and drugs, medicines and chemicals containing spirit.
(3) Grape liquor, and
(4) Malt liquor.

CHAPTER II.—SYSTEMS OF ADMINISTRATION.

Systems of Administration.

4. During the year under report, except in parts of the Thána and Kolába Districts, in the Ratnágiri District, Kánara (below-ghát) and the Sankheda Mewás, in all which areas the monopoly system for retail sale prevailed, the system in force for the manufacture and supply of country spirit throughout the Presidency proper was that known as "the Contract Distillery and Separate Shop System". Toddy also was retailed on the separate shop system everywhere except in the Násik District, the above-ghát tálukas of Kánara and the Bhusával, Erandol, Jalgaon and Ráver Tálukas of the East Khándesh District.

The toddy farm of the East Khándesh District was continued to the same licensee as in the previous year. The farm of the above-ghát tálukas of Kánara was disposed of by auction and those in the Násik District were given to selected tenderers.

Changes introduced during the year.

5. The following are the most important changes made during the year in the Excise system and arrangements in force:—

district for the exclusive sale of the former, which was first tried in Broach in 1912-13 and extended in the following year to Bijápur and Sátára, was further extended during the year to the remaining districts of the Presidency except Kaira and Bombay City. The measure tried for popularising 40° U. P. spirit as against the stronger spirit of 25° U. P., namely, the opening of shops for the exclusive sale of the former introduced in the Kaira District in 1913-14, was continued there with success during the year under report in which the consumption rose to 5,624 gallons as compared with 1,460 gallons in the previous year. This strength has gained so much favour with the people that in the current year the sale of 60° U. P. in that district has had to be altogether stopped, the weaker spirit sold being all of 40° U. P. strength. Another measure adopted during the year under report for the encouragement of the sale of weak spirit was the reduction of the rate of still-head duty by 4 annas in the case of 60° U. P. and by 2 annas in that of 40° U.P. in all separate shop areas except Bombay City and the Dángs in the Surat District so as to make the duty on the strengths in question less by these respective amounts than half the duty on 25° U. P. The result of these measures is discussed in paragraph 15 below and the number of shops opened for the exclusive sale of 40° U. P. in Kaira and 60° U. P. in the other districts of the Presidency, as also the consumption of liquor of these strengths in each district during the year, as contrasted with that of 25° U. P., is shown in a new Appendix U. To promote the use of weaker liquor a further step has been taken in the current year by substituting the sale of 30° U. P. spirit for that of 25° U. P. in the districts of Poona, Ahmednagar, Sholápur and Sátára.

Changes in duty rates.

11. Apart from the reduction of duty on 60° U. P. and 40° U. P. strengths mentioned in the preceding paragraph, no modification was made either in duty or in maximum selling price in any of the separate shop areas with the exception of those noted in the margin. In the case of these areas, the still-head duty on 25° U. P. was raised by 12 annas per gallon, but that on 60° U. P. by only 2 annas, while the maximum selling price for 25° U. P. and 60° U. P. was enhanced respectively by 12 annas and 6 annas per gallon, in all cases except in the Peint Táluka of the Násik District and the Nawápur Petha of the West Khándesh District, where the duty and maximum selling price for 25° U. P. were raised by 12 annas and the duty on 60° U. P. by 2 annas per gallon, while the maximum selling price for 60° U. P. remained unaltered. As regards the monopoly areas an enhancement of 12 annas per gallon in the case of 25° U. P. and of 6 annas per gallon in that of 60° U. P. was made on 1st April 1914 in the duty and the maximum selling price of liquor in the Sankheda Mewás, but from the 15th December 1914 the rates were reduced to the level of those for the previous year owing to the unfair competition of the bordering Native State shops. An enhancement in the duty and the maximum selling price was also made in the Mahi Kántha leased area, namely, 6 annas per gallon of 25° U. P. and 3 annas per gallon of 60° U. P., while the duty on 40° U. P. was raised by 5 annas and the maximum selling price by 6 annas per gallon. In the other monopoly areas, *viz.*, the Ratnágiri District and the coast tálukas of the Kánara District, where both mhowra and toddy spirit are sold, the five inland tálukas of the Thána District and the Karjat and Panvel Tálukas of the Kolába District, no change was made either in the duty or the maximum selling price in the year under report. In the case of the Bálásinor State, the A'bkári rights of which have been leased to Government from the 1st November 1913, and the shops disposed of under the separate shop system from that date, the still-head duty and the maximum selling price, which were fixed for the first five months at Rs. 1-2-0 and Re. 0-9-0 and Rs. 2-10-0 and Rs. 1-5-0 per gallon of 25° U. P. and 60° U. P., respectively, were raised in the year under report by 6 annas and 3 annas per gallon. The enhancement in the rates, wherever made, was in pursuance of the general policy of checking growing consumption. The rates of still-head duty which obtained during the year in the various local areas of the

Prántij Táluka of the Ahmedabad District.
Panch Maháls (whole district).
Broach (whole district).
Eastern portion of the Bárdoli and Chikhli Tálukas of the Surat District.
Above-ghát tálukas of the Kánara District.
Dhárwár (whole district).
Belgaum (whole district except Belgaum City, Cantonment and 10 miles round).
Poona (whole district except Poona City, Cantonment and 10 miles round).
Peint Táluka of the Násik District.
Nawápur Petha of the West Khándesh District.
Sálsette Táluka of the Thána District.

Presidency are shown in Imperial Form No. 4 and in the map prefixed to this report. The maximum selling prices are given in Appendix D.

Receipts from still-head duty.

12. The total receipts on account of still-head duty in the Presidency proper (Imperial Form No. 1, column 7) amounted to Rs 1,31,26,863 as compared with Rs. 1,34,89,255 in the previous year, a decrease of Rs. 3,62,392 or 2·7 per cent. The most noticeable decreases in the receipts occur in East Khándesh (26·6 per cent.), West Khándesh (23·1 per cent.), Bijápur (18·2 per cent.), Ratnágiri (9·4 per cent.), Sátára (7·5 per cent.) and Belgaum (6·8 per cent.). There were, however, some marked increases, *viz.*, in Kaira (15·3 per cent.), Ahmednagar (14·4 per cent.), Ahmedabad (12·1 per cent.), Sholápur (6·6 per cent.) and Kánara below-ghát (5·3 per cent.). The causes of increase and decrease are explained in paragraph 25.

Working of the district monopoly system.

13. The system of the monopoly of supply and sale, which obtained during the previous year in the marginally noted farms* in the Thána and Kolába Districts, was continued during the year in all the farming areas, which, with the exception of the Dahánu Táluka and Umbergaon Mahál of the Thána District, were still considered unripe for the introduction of the separate shop system. As regards Dahánu and Umbergaon it was deemed advisable to wait for another year before making a change, and the year under report being the last of the monopoly in the case of this area, the contract for it and for the Jawhár State, which together form one farm, was renewed to the existing holders on the same fee as in the previous year, *viz.*, Rs. 3,551. For the other farm in Thána, *viz.*, that of the inland tálukas of the district, and the Panvel and Karjat farm in Kolába, tenders were invited, as it was not possible to say how long it might be necessary to postpone the introduction of the separate shop system in these areas, and the farms were given for one year only as on the previous occasion. In the case of the Thána farm the highest tender which was accepted, was from the existing holders, the fee for the privilege of the farm for the year under report being Rs. 37,511 as compared with Rs. 28,001 in the previous year. In the case of the Kolába farm only one tender was received and that was from the previous contractors. It was accepted and was for the same amount as in the previous year, *viz.*, Rs. 31,285. As regards the Ratnágiri and coast Kánara farms it was decided at first to renew them during the year to the existing holders for a further period of three years. The minimum guarantee was to be abolished, the farmers being required to pay instead a fee for the privilege of the farm, and an arrangement was at the same time to be introduced under which only mhowra spirit would be sold in certain specified areas while in a certain limited area both mhowra and toddy spirit were to be sold, thereby reducing as far as possible the field for toddy spirit. It was, however, only in the case of Ratnágiri that the contract was renewed for three years and effect given to the arrangement described above from the 1st April 1914, and though this had, for administrative reasons, to be kept in abeyance during the latter half of the year under report, the year as a whole showed a decrease of about 20,000 gallons in the consumption of 60° U. P. toddy spirit and a corresponding increase in the consumption of 60° U. P. mhowra spririt.

* *Thána District.*

1. Dahánu Táluka, Umbergaon Mahál and Jawhár State.
2. The inland tálukas comprising Kalyán, Bhiwandi, Wáda, Sháhapur and Murbád.

Kolába District.

Panvel and Karjat Tálukas.

In the case of the coast Kánara farm the introduction of the arrangement referred to had to be put off owing to the protests made against it by the contractor, who eventually, towards the end of the year, asked to be relieved of the contract from the 1st April 1915. The Kánara farm thus came to an abrupt end at the close of the year under report after only a year's duration and as it was, to all intents and purposes, merely a continuation of the old farm, the provision as to minimum guarantee remained in force, no fee being charged as in the case of the Ratnágiri farm. From the commencement of the current year the separate shop system has been introduced in the coast tálukas of Kánara. Under the arrangements made toddy spirit is manufactured and supplied by a local contractor from the distillery at Kodibág, while for the supply of mhowra spirit the area has been added to that of the Khánápur distillery, the spirit being issued to shopkeepers from a bonded warehouse at Kumta. The Sankheda-Mewás contract too came

up for disposal during the year and was renewed for one year to Mr. J. N. Ginwalla, the existing holder. In the current year the separate shop system has also been introduced in this area, but liquor continues to be supplied from the distillery at Wadia, of which Mr. Ginwalla still holds the contract. The distillery is, however, to be abolished on 1st April 1916, from which date the Sankheda-Mewás will be added to the area under the Godhra distillery for its supply of liquor. The Mahi Kántha farm, which was granted to Messrs. Ginwalla for three years from the 1st October 1912, will expire along with the A'bkari lease of the estates and tálukas comprised therein on 30th September 1915. The lease is being renewed for a further term of three years ending October 1918, but the contract which is now for manufacture, supply and vend, will end, as a system of separate shops will be introduced in Mahi Kántha from 1st October 1915, and the new contract will be for manufacture and supply only. The working of all the farms mentioned in this paragraph is reported to have been on the whole statisfactory.

Working of the contract supply and separate shop system.

14. The contract supply and separate shop system was continued in all the areas where it obtained in the previous year. Fresh contracts, for which tenders were invited, were entered into for the period of one year only for the supply of country spirit to the Thána and Kolába areas from the distilleries at Uran. Tenders were invited for both these contracts since there was no special reason for renewing them to the present holders, and it was desirable to do all that was possible to introduce the element of competition. Three contracts were offered for the Thána area, *viz.*, for supply (1) to the Sálsette Táluka, (2) to the Bassein and Máhim Tálukas, and (3) to the Sálsette, Bassein and Máhim Tálukas together, and one for Kolába for supply to all tálukas except Karjat and Panvel. There was, however, little competition for the Thána contracts and none for that of Kolába. In the former case only two tenders were received, both being for supply to the Sálsette, Bassein and Máhim Tálukas. One of these was from the existing contractors for the Bassein and Máhim Tálukas, *viz.*, Messrs. S. H. Broacha and Company, and it was accepted, though the rates offered by them were higher than those of the other tendering firm who were undesirable as contractors. Though the rates offered by Messrs. Broacha and Company, *viz.*, 12 annas per gallon of 25° U. P. and 6 annas 6 pies per gallon of 60° U. P., thus compared unfavourably with those of the other firm, they were appreciably lower than those of their Bassein and Máhim contract, *viz.*, 13 annas 1 pie per gallon of 25° U. P. and 7 annas 7 pies per gallon of 60° U. P. and those of the Sálsette contract, *viz.*, 12 annas 11 pies per gallon of 25° U. P. and 7 annas 6 pies per gallon of 60° U. P. In the case of the Kolába contract though only one tender was received and that from Messrs. H. M. Bhiwandiwalla and Company, the existing holders, the rates offered by them and accepted, *viz.*, 12 annas per gallon of 25° U. P. and 6 annas 6 pies per gallon of 60° U. P., were, as in the case of the Thána contract, appreciably lower than their previous contract rates, *viz.*, 13 annas 7 pies per gallon of 25° U. P. and 7 annas and 6 pies per gallon of 60° U. P. As regards the distilling and supply contracts for the other areas of the Presidency, the Godhra distillery contract was in the last year of its combined term of three years and the others in the last year of their three years' term. The names of the approved contractors, the places of manufacture and the supply rates for the year for all these contracts are shown in Appendix A. The management by the contractors of their respective contracts during the year is reported to have been satisfactory.

Working of the separate shop system.

The arrangement for the disposal of shops which has been followed for the last three years in all separate shop areas is to license shops at fees fixed in accordance with the prescribed scale, and though some of the Collectors, in the exercise of the discretion vested in them, still resort in a few individual cases to auctions, such instances are rare. In the year under report it was only in the case of the shops in the Bálásinor State, two shops in Ahmedabad, one in West Khándesh, and two in Poona that this alternative was resorted to. In Bálásinor the separate shop system, which was introduced for the first time in November 1913, had hardly been in existence for four months before the shops came up for redisposal, and their real value not being ascertainable, the only course open was to sell them by auction. In the case of the two shops in Ahmedabad there were no means of

calculating fees as the shops were new and had, therefore, to be auctioned. In all other cases the shops were disposed of under the fixed fee system and, in accordance with the principles of that system, continued, so far as practicable, to the licensees of the previous year if they had given satisfaction, and applications were invited only (1) when the existing licensee did not wish to take up the shop again or (2) when there had been mismanagement or (3) when, for other reasons, the renewal of a license was considered by the Collector to be undesirable. When there was more than one eligible applicant for a shop, the license of which was not being renewed to the previous holder, it was disposed of ordinarily by lot. As in the preceding year, the great majority of shops continued during the year under report in the hands of the previous year's licensees. In all districts each shop was disposed of singly except in the Dangs of the Surat District, the Peint Táluka of the Násik District, the Kaira District and the Sákri and Taloda Tálukas and the Nawápur Petha of the West Khándesh District. All the shops in the Dángs and the Nawápur Petha and four in the Taloda Táluka were licensed, as in previous years, to Messrs. Dubash, the distilling contractors, to afford them facilities for the collection of mhowra flowers which abound in these tracts. All the shops in the Peint Táluka of Násik and three shops in the Sákri Táluka of West Khándesh were also given to one man as no applicants were forthcoming in these tracts for single shops, and seven small shops in the Kaira District were grouped with bigger shops in that district as suitable licensees could not be found for them.

License fees for sale of country spirit in contract supply and separate shop districts.

15. The revenue from license fees in the contract supply and separate shop districts during the year under report amounted to Rs. 10,52,561 (column 9 of Imperial Form No. 1, excluding Bombay, Ratnágiri and parts of Thána and Kolába, the last three of which areas are under the monopoly system) against Rs. 9,15,117 in the previous year, an increase of Rs. 1,37,444. These were the actual realizations including arrears. The amounts for which shops were granted during the year under report and the previous year were as under:—

Year.	Ahmedabad.	Kaira.	Panch Mahals.	Broach.	Surat including the Dangs.	Kánara above ghát.	Dhárwár.	Belgaum.	Bijápur.	Sholápur.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1913-14 ...	28,810	6,610	19,790	33,565	1,29 853	6,610	49 875	36.725	16,207	29.875
1914-15 ...	30,167	7,157	34,318	38,540	1,58,827	6,710	55,275	34,140	11,046	20,712
Difference .	+1,357	+547	+14,528	+4,975	+28,974	+100	+5,400	—2,585	—5,161	—9,163

Year.	Sátára.	Poona.	Ahmednagar.	Násik.	West Khándesh.	East Khándesh.	Sálsette, Bassein and Máhim Tálukas of Thána.	Kolába except Karjat and Panvel Tálukas.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1913-14 ...	23,468	71,250	14,915	57,773	1,17.570	1,48,195	33,150	22,832	8,47.073
1914-15 ...	21,253	73,885	13,765	57,685	1,46,160	1,38,490	1,15,678	32,094	9,95,902
Difference .	—2,215	+2,635	—1,150	—88	+28,590	—9,705	+82,528	+9,262	+1,48,829

Of the 18 districts, 11 show an aggregate increase in license fee receipts of Rs. 1,78,896, while the remaining seven show a total decrease of Rs. 30,067. The net result is thus an increase of Rs. 1,48,829. Among the districts showing an increase Thána heads the list with a rise of Rs. 82,528 or 249 per cent. Panch Mahals and Kolába also show a considerable increase, the former district of Rs. 14,528 or 73 per cent. and the latter of Rs. 9,262 or 41 per cent. West Khándesh and Surat follow next with a rise in fees of Rs. 28,590 or 24 per cent. and Rs. 28,974 or 22 per cent., respectively. It is a significant fact that in all these districts, except the Panch Mahals, an increase has occurred in spite of a large reduction in the number of shops during the year, which was mainly due to the closing of several which showed very poor sales. The increase in fee is justified by the reduction by 4 annas per gallon of the duty on 60° U. P., and will still leave a considerable profit to the shopkeeper. In Surat the increase in

fees is also partly attributed to their being calculated on the larger consumption in the previous year, and this also accounts for a small rise in receipts in Broach (Rs. 4,975 or 15 per cent.) and Dhárwár (Rs. 5,400 or 10 per cent.). The rise in receipts in Poona (Rs. 2,635), Ahmedabad (Rs. 1,357), Kaira (Rs. 547) and Kánara above-ghát (Rs. 100) is insignificant and does not call for comment. The districts showing a marked decline in license fees are Bijápur (Rs. 5,161 or 32 per cent.) and Sholápur (Rs. 9,163 or 30 per cent.). In both this is attributed to the assessment having been made on the sales of the year 1913-14, which were smaller than those of 1912-13 on which the fees for 1913-14 were based. The percentage decrease in the remaining districts, *viz.*, Sátára (9 per cent.), Ahmednagar (7·7 per cent.), Belgaum (7 per cent.), East Khándesh (6 per cent.) and Násik (·1 per cent.) is less pronounced.

16. As regards the working of the fixed fee system I would invite reference to Mr. Quin's letter C..L. No. 4/17, dated 31st May last. Having only taken charge of this office within the last few days I am not in a position to make any comments based on personal knowledge and experience. In the current year this system has been extended to the Sankheda-Mewás in the Panch Maháls and the Dahánu Táluka and Umbergaon Mahál of the Thána District. From the 1st April 1916 the coast tálukas of the Kánara District and from the 1st April 1917 two tálukas of the Thána District and the whole of the Mahi Kántha leased area are expected to come under this system. In coast Kánara the separate shop system has been introduced from the beginning of the current year, and it will be introduced in Mahi Kántha from the 1st October 1915. In the former area shops had to be disposed of for one year by auction, since in the first year of working of the separate shop system there are not the data as to sales on which a reasonble fixed fee can be calculated, and the same course will be adopted in the latter area for one year and six months. Thus, on the 1st April 1917, the whole of the Presidency, except probably a small strip of territory in the Thána and Kolába Districts and the whole of the Ratnágiri District, will have come under the fixed fee system.

License fees for sale of country spirit in Bombay.

17. The revenue realised during the year from license fees for the sale of country spirit in the Town and Island of Bombay, where licenses are granted at fixed fees and on the free supply (as distinguished from the contract supply) system, amounted to Rs. 7,04,592 (Imperial Form No. 1, column 9), as compared with Rs. 6,09,551 in the previous year, an increase of Rs. 95,041 or 15·6 per cent. These figures represent the actual collections during the year, including arrears, and not the fees properly payable for the year 1914-15, which were Rs. 6,11,119, against Rs. 5,77,320 in 1913-14, an increase of Rs. 33,799. This is attributed to the increased consumption of country spirit in 1913-14, on the sales of which year the fees were estimated.

Revenue from out-still farming system and other miscellaneous country spirit receipts.

18. The revenue from the out-still or lump farming system, now surviving only in the Akráni tract of West Khándesh, amounted to Rs. 7,250 (Imperial Form No. 1, column 11), as against Rs. 9,500, a decrease of Rs. 2,250. These figures also represent the actual collections, the fees payable for the year under report being Rs. 10,000 as against Rs. 7,000 in the previous year. The reasons which led Mr. Quin to continue the Akráni farm in the year under report to Messrs. Kawasji Ardeshir and Company, the existing holders, though at a slightly enhanced fee, have already been stated in paragraph 17 of the last Administration Report. Mr. Quin had then under consideration the question of the abolition of the out-still system in this tract and of converting the distillery at Dhadgaon into a bonded warehouse to be supplied from the Central Distillery at Dhulia or Surat. After visiting the Akráni and Dhadgaon, however, in the early part of March last, and discussing the matter in all its aspects with the Collector of West Khándesh, he came to the conclusion that it was impossible to make any radical change in the existing arrangements until the contemplated road from Taloda to Dhadgaon had been constructed, which would probably not be for another two or three years at least. The out-still system has thus been continued in the Akráni, but as the management of the farm by Messrs. Kawasji Ardeshir and Company was found to be very unsatisfactory, the farm has been

given for three years from the 1st April 1915 to Messrs. Dinshah Pestonji and Nasserwanji Dinshah Ginwalla of Ahmedabad, who are persons of experience in the liquor trade and have a good reputation, at an annual fee of Rs. 12,500 plus such additional amount as may be determined hereafter with reference to the actual sales. One important change introduced under the new contract is that the actual selling price, and not the maximum selling price as under the old contract, has now been fixed. This change was necessitated by the action of the old farmers who, towards the end of their contract, tried to dispose of the stock in hand at a ridiculously low price and thus caused much drunkenness among the Bhils.

Number of trees licensed to be tapped for distillation only.

19. Toddy spirit was manufactured in the year under report only in the Ratnágiri District and the below-ghat tálukas of Kánara, its manufacture at the Dádar Distillery near Bombay having ceased with the closure of that distillery from the 1st April 1914. The total number of trees licensed to be tapped for distillation in Ratnágiri and Kánara during 1914-15 and in the previous year are contrasted below:—

		Cocoanuts.
Ratnágiri ...	1914-15 ...	... 5,500
	1913-14 ...	... 10,317
Kánara (below-ghát) ...	1914-15 ...	... 1,369
	1913-14 ...	... 3,016

The decrease of 4,817 in the number of trees tapped in the Ratnágiri District is attributed to the closure, from the 1st April 1914, of the three distilleries at Ládghar, Anjarla and Pálshet, and that of 1,647 trees in the below-ghát tálukas of the Kánara District was due to a large accumulation of toddy spirit in those tálukas at the commencement of the year owing to which there was diminished manufacture of that spirit and consequent tapping of fewer trees.

Outturn of toddy spirit in Ratnágiri and Kánara.

20. The outturn of toddy spirit in the Ratnágiri District, as compared with that of the previous year, showed, in terms of 25° U. P., a decrease of 65,214 gallons or 56 per cent., while that in the below-ghát tálukas of the Kánara District showed a decrease of 21,768 gallons or 58 per cent. The decrease in both cases is attributed to a smaller number of trees having been tapped for distillation than in the previous year for the reasons mentioned in the above paragraph. In pursuance of the declared policy of Government to diminish the consumption of toddy spirit and to supplant it by that of mhowra spirit, three distilleries in the Ratnágiri District, *viz.*, those at Ládghar, Anjarla and Pálshet were, as stated above, abolished from the 1st April 1914. The remaining five distilleries in that district named in the margin were worked during the year by the country spirit farmers themselves, while of the three distilleries in Kánara, those at Shiráli and Gangáwali were worked by the farmer alone and that at Kodibág by him in co-operation with other distillers. The farmers' management of the distilleries in both the districts is reported to have been good. To secure the object which led to the closure of three distilleries in the Ratnágiri District in the year under report, Government had sanctioned the abolition of the distilleries at Shiráli and Gangávali in below-ghát Kánara from the 1st April 1914, but for administrative reasons their retention was ordered till the 31st October 1914 and subsequently extended to the 31st March 1915, on which date they were actually closed. Two more distilleries, *viz.*, those at Shiravda and Guhágar have been closed in the current year in the Ratnágiri District. The effect of the closing of the above-mentioned distilleries and of the sale of mhowra spirit only in specified areas of both these districts, with a view to oust the sale of toddy spirit, will be noticed in my next Administration Report as in the year under report only three distilleries were abolished in Ratnágiri and in the latter half of the year the sale of toddy spirit had to be permitted at all shops in the district as an administrative convenience. In coast Kánara also the new arrangement had to be kept in abeyance till the end of the year owing to the determined opposition showed by the farmer to its introduction, which led to his removal and the introduction in the current year of

Malvan.
Hadi.
Guhagar.
Dabhol.
Shiravda.

the separate shop system in this area in which, as in Ratnágiri, the arrangement for the sale of mhowra spirit has now been fully established.

Working of the Mhowra Flower Provisions of Act V of 1878.

21. The provisions of the law relating to mhowra flowers contained in section 78B of the Bombay A'bkári Act, V of 1878, as amended, continued in force during the year in the areas to which they applied in the previous year. The offences under this section seem to have been on the decline everywhere during the year under report; the number of cases of illicit possession of mhowra flowers fell from 47 to 26 in the Thána District and from 13 to 10 in the Kolába District. There were, besides, some cases of illicit importation, especially by country craft *viâ* the creeks in Thána, which are attributed to the year's poor mhowra crop in that district. In Surat there were 7 cases, all of illicit importation, during the year, as compared with 9 cases in the previous year. This improvement is attributed to the stopping of the grant of permits for the importation of mhowra flowers from Billimora on the Surat border where Baroda maintained a large depôt for these flowers. The number of cases in the Broach District was the same as in the previous year, *viz.*, 2, and it is reported that there is no longer any systematic smuggling of mhowra flowers in existence there. Good progress in the working of the mhowra flower provisions is also reported to have been made in the Násik District, the Dindori Táluka of which has ever been notorious for this class of offences.

Number of country spirit shops.

22. The number of retail shops licensed during the year for the sale of country spirit was 1,941 as compared with 2,061 in the previous year (Imperial Form No. 3, column 19). The Government of India, while viewing with satisfaction the reduction already made in the number of such shops, had asked to be informed whether it was feasible and expedient to make further reductions, and Government in their Resolution No. 3616, dated the 17th April 1913, called for a report in the matter, asking the Collectors to submit their recommendations to the Commissioner after consulting the Advisory Committees in their districts where such Committees had been appointed. As a result of the deliberations which ensued and, in a few cases, on the special recommendations of the Collectors, 124 shops were closed during the year in the Presidency, 105 shops being abolished in the areas for which Committees have been constituted and 19 in the rest of the Presidency. The reductions effected in the several districts were as follows :—

Thána (44), Kolába (21), Surat (14), West Khándesh (12), Bombay City (10), East Khándesh (6), Broach and Belgaum (4 each), Panch Maháls, Ratnágiri and Sátára (2 each) and Ahmedabad, Poona and Ahmednagar (1 each). On the other hand, 5 new shops were opened during the year, 2 in each of the districts of Ahmedabad and Kaira and 1 in East Khándesh. Of these one of those in Ahmedabad is intended for the exclusive sale of 60° U. P. The opening of the others was allowed only after careful consideration and because there was a genuine need for them, that in East Khándesh being required to meet the convenience of the Bhil population who until now used to go over to shops in the adjacent Indore territory for their daily quantum or obtain it from illicit hawkers. Nineteen shops remained unopened during the year for want of licensees as against 18 in the previous year. Appendix B shows in detail the reduction in the number of shops in each district with the reasons therefor. Further reduction in the number of shops for the sale of country liquor has been made in the current year and details will be given in the next Administration Report.

Working of Local Advisory Committees.

23. The localities for which Advisory Committees have been constituted and their personnel were the same as in the previous year. The only districts which have no Committees are Kaira, Kánara and East Khándesh and these do not seem to feel the want of them for the present. The Committees were consulted on two questions, *viz.*, reduction in the number of country liquor shops and change in the hours of sale. The action taken on their recommendations in connection with the closure of shops is stated in the preceding paragraph. On the subject of the hours of sale, which in Bombay City are 9-30 a. m. to 9-30 p. m. and in the mofussil districts generally 9 a. m. to 9 p. m., no change was

considered necessary in Bombay beyond fixing a special closing hour, *viz.*, 2 p. m., for the second day of the Holi Festival. In the case of the mofussil districts there was some diversity of views in general, but there was a consensus of opinion with regard to making the closing hour earlier than it is at present, while, save in respect of a few districts, no change was suggested in respect of the opening hour. In coming to a decision in this matter Government had to consider the case of each district on its merits and to view it from three different standpoints, *viz.*, (1) whether the demand for spirit and the facilities for illicit consumption were both comparatively small, (2) whether the demand was considerable and the danger of encouraging illicit practices not material or (3) whether the demand and the facilities for illicit practices were alike considerable. If a district fell into either of the first two categories it was a sign that a curtailment of the hours of sale in its case was likely to lead to a decrease in real consumption and that it might be tried, but if the district fell into the third category any marked restriction on the hours of sale was only likely to lead to a transfer of consumption from licit to illicit and was consequently inadvisable. On these principles Government saw no objection to shortening the hours of sale throughout the Dhárwár, Belgaum, Bijápur, Sholápur, Sátára, Poona and Ahmednagar Districts by fixing the opening hour throughout these districts at 9-30 a. m., maintaining the present closing hour of 8 p. m. in Sholápur City and Nagar City and Cantonment and adopting it in the case of all other towns and cities in the abovementioned seven districts having a population of over 10,000. In the rural areas of these districts the closing hour was fixed at 8-30 p. m. In the Násik and East and West Khándesh Districts, where the normal demand for spirit is large and facilities for illicit distillation considerable, the hours of sale were also curtailed, the opening hour being fixed at 9-30 a. m. and the closing hour at 8-30 p. m., which already obtains in Násik City, being maintained there and adopted in the case of towns and cities in these three districts with a population exceeding 10,000. The closing hour in rural tracts of these districts remained as at present, *viz.*, 9 p. m. In the rest of the Presidency it was not deemed expedient to make any change in the existing hours, except that 8-30 p. m. was fixed as the closing hour in all towns and cities with a population exceeding 10,000 which have not already got an earlier closing hour. The details of the localities for which Committees have been constituted, the number of times each has met during the year under report and the number of recommendations made by each, with the action taken on each such recommendation, as also the opening and closing hours of shops in the various areas of the Presidency, are shown in Appendix B.

Issues from Distilleries and consumption in British districts.

24. The figures given in columns 12 to 15 of Imperial Form No. 4 represent the quantities of country spirit issued from distilleries for sale at shops both in the British districts and in the Native States the A'bkári rights of which have been leased to Government, and in Appendix D detailed information is given regarding the consumption of country spirit. The total sales at shops were less by 115,102 proof gallons than those of 1913-14 and by 149,869 proof gallons than the average sales for the preceding five years (1909-10 to 1913-14). The districts in which a decrease in consumption is most noticeable in the year under report, as compared with the previous year, are East Khándesh (32,832 gallons or 18·9 per cent.), Kánara above-ghát (4,448 gallons or 18·9 per cent.), Panch Maháls (12,935 gallons or 18·6 per cent.), Dhárwár (21,154 gallons or 17·5 per cent.), Bijápur (6,107 gallons or 17·4 per cent.), Belgaum (12,263 gallons or 16·7 per cent.), West Khándesh (27,366 gallons or 16 per cent.) and Broach (9,339 gallons or 13·7 per cent.). The following districts, on the other hand, show an appreciable increase, *viz.*, Kaira (5,559 gallons or 22·4 per cent.), Ahmednagar (4,137 gallons or 15·5 per cent.) and Sholápur (4,039 gallons or 11·7 per cent.). In 7 of the remaining districts the consumption fell off slightly, while in three there was a small increase. During the year under report the rate of consumption for the Presidency proper, calculated on the sales of country spirit per head of population (according to the Census of 1911) was 7 drams of proof spirit as compared with 7·3 drams in the previous year. The rate was, as usual, highest in Bombay, where it amounted to 22·6 drams contrasted with the five years' average of 23·3 drams, and it was, as in the previous year, lowest in Ahmednagar, *viz.*, 1·6 drams, compared with an average of 1·5 drams.

25. In the districts of Ahmedabad, Kaira, Thána, Sholápur and Ahmednagar there was an increase in the revenue from still-head duty along with a rise in the consumption of country spirit. In the Prántij Táluka and the Modása Mahál of the Ahmedabad District the rates of still head duty and maximum selling price had been raised during the year and the consumption consequently fell. This result is also attributed to unfair competition on the part of the border shops of the I'dar State to which a reference was made in paragraph 25 of the last Administration Report. This matter has since been reported on fully in Mr. Quin's letter Ex.-G. No. 7 5, dated the 27th May 1915. In other parts of the Ahmedabad District the consumption rose owing partly to the general prosperity of the people and partly to the success of the measures which were adopted for the encouragement of the consumption of 60° U. P. spirit referred to in paragraph 10, which resulted in a decrease in the consumption of 25° U. P. and a considerable increase in that of 60° U. P. The increased consumption in Kaira is due to the gradual suppression of illicit distillation and the substitution of licit for the illicit sale of liquor which was effected by licensing three shops for the exclusive sale of 40° U. P. during the year in addition to the 6 which were opened for the same purpose during the previous year. In Thána an enhancement had been effected in the rates of duty and maximum selling price in the case of the Sálsette Táluka and this led to diminished consumption in that táluka during the year. Elsewhere in this district the consumption rose in consequence of the encouragement given to the sale of 60° U. P., the increase in the consumption of which more than counterbalanced the decline in that of 25° U. P. In Sholápur and Ahmednagar, where the sale of 60° U. P. was started during the year, the increase in consumption is attributed to the success of the measures adopted for facilitating its sale in preference to that of 25° U. P., as also to the favourable agricultural conditions of the year. In Surat, where the receipts from duty fell while the consumption rose, the reduction in the duty on 60° U. P. throughout the district, except in the eastern portion of the Bárdoli and Chikhli Tálukas, is answerable for the diminished receipts. In East Bárdoli and East Chikhli, where the duty and the maximum selling price were raised for both strengths, the sales fell during the year. In the other areas of this district, where, except the change in duty on 60° U. P., the rates of still-head duty and maximum selling price had remained unaltered, there was on the whole an increase in consumption, the decrease in the sales of 25 U. P. being more than set off by an increase in the consumption of 60 U. P. In a district like Surat, where the consumption of 60° U. P. is, and always has been, greater than that of 25° U. P., this result cannot be considered so sure an indication of the success of the measures adopted for the encouragement of the sale of the weaker strength as it would be in a district where the tendency is in the opposite direction. The sales at about two-thirds of the shops restricted to 60 U. P. are reported to have come up to the estimate and in consequence 14 shops have been added to the list in the current year. In the districts of the Panch Mahâls, Broach and Poona, the below-ghát tálukas of Kánara and Bombay City, while the revenue from still-head duty increased, the consumption fell. This result is attributed to the raising of the duty rates in the first two districts and also in the third exclusive of the City and Cantonment of Poona. In the Panch Mahâls the decline in consumption which occurred in respect of both 25° U. P. and 60° U. P. liquor, is further attributed to the closing of the Shivrajpur mines owing to the war, the competition of the Native State shops and a depression in the market caused by the war which was manifested by the falling off in the prices of cotton. In Broach the agricultural season proved to be poor and a decrease in the total consumption of spirit was the result. In both the Panch Mahâls and Broach Districts the consumption of 60° U. P. has always been heavy and the measures for the encouragement of that strength were not expected to show any marked results. While, however, the consumption of this strength showed a falling off in the Panch Mahâls, that in Broach showed a considerable increase, which was however more than counterbalanced by a decrease in the consumption of 25° U. P. The decline in the total consumption in the Poona District is not considerable and besides the raising of the duty and the maximum selling price is ascribed to the closure of two temporary shops and the employment of less labour on the Tata Hydro-Electric Works. In Poona City and

Fluctuations in revenue from still-head duty and in consumption.

(*Vide* Imperial Form No. 1 and Appendices D and U.)

Cantonment there was a rise in consumption due to an increase in the number of persons employed at the Kirkee Arsenal and the higher wages paid to them which enabled them to spend more on liquor. The sale of 60° U. P. was introduced in this district for the first time in the year under report, but the sales were not large. The decrease in the total consumption in Bombay City in terms of London proof actually occurred only in those of 20° U. P. and 60° U. P., the sales of 25° U. P. showing a considerable increase. The fall in the consumption of 20° U. P. which was all in respect of mhowra spirit, was due to timely notice having been given to the licensees of the prohibition of the sale of that spirit from the commencement of the current year. There was no consumption of toddy spirit in Bombay in the year under report, but while the sales of 25° U. P. toddy spirit in the previous year have been more than covered by an increase in the sales of 25° U. P. mhowra spirit, the sales of 60° U. P. mhowra spirit, though increased, are less than those of toddy spirit of the same strength in the previous year. The decrease in consumption in the below-ghát tálukas of Kánara, where no shops were opened for the exclusive sale of the weaker spirit, *viz.*, 40° U. P., is trifling and does not call for remark. Districts other than those already mentioned namely, East and West Khándesh and Kolába, Ratnágiri, Kánara (above-ghát), Dhárwár, Belgaum, Bijápur, Sátára and Násik show a decrease in duty receipts as well as in consumption. In East and West Khándesh the falling off in duty receipts was due to diminished consumption of both 25° U. P. and 60° U. P., while in the case of the other 8 districts it was caused by a decrease in the sales of the former strength, which were not counterbalanced by the increase which took place in those of the latter. The decreased consumption in Kolába is attributed to the closing of several shops and that in Bijápur to the lull in trade consequent on the war. These two factors combined with the poor crops of the year disturbed the economic conditions of West Khándesh and reduced the consumption in that district. In East Khándesh the latter factor led to a fall in the prices of cotton and a rise in those of food grains and having thus affected the purse of the consumer of spirit, brought about a decrease in the consumption in this district also. In all the districts abovementioned which show decreases both in duty and in consumption except the Peint Táluka of Násik and the Nawápur Petha of West Khándesh, the duty on 60° U. P. was, as stated above, reduced by 4 annas per gallon during the year. This and the other measure of opening shops for the exclusive sale of 60° U. P. spirit conjointly had the effect in the districts of Kolába, Bijápur, Sátára and Násik of increasing the consumption of this strength while appreciably reducing that of the stronger 25° U. P. In the East and West Khándesh Districts, where 60° U. P. liquor has been largely consumed for many years, the experiment of popularising its sale was not expected to be very successful, and as other conditions operated against the consumption of liquor, a decrease occurred therein under both strengths, *viz.*, 25° U. P. and 60° U. P. In the Peint Táluka of the Násik District and in the Nawápur Petha of West Khándesh the enhancement of the rates of duty and maximum selling price during the year led to diminished consumption in those areas. In the Ratnágiri District, so far as the consumption of 60° U. P. is concerned, a decrease in the consumption of toddy spirit was fairly balanced by an increase in that of mhowra spirit. This increase would have been larger if the arrangements made during the year for encouraging the sale of mhowra spirit had not been kept in abeyance during the latter half of the year. As regards 25° U. P., whereas the consumption of mhowra spirit was nearly stationary, that of toddy spirit showed a considerable decline. These facts, while proving the success of the measures introduced into the district for popularising the consumption of mhowra spirit, indicate that it is the weaker strength of this spirit that is gaining favour. On the whole the consumption in Ratnágiri showed a considerable fall which may be partly attributed to fewer marriages during the year, but is mainly due to increased consumption of raw toddy. The decrease in consumption in the above-ghát tálukas of Kánara and in the districts of Dhárwár and Belgaum, which led to diminished duty receipts in those districts, is due to the enhancement of the duty and the selling price which was effected throughout the first two districts and in the whole of the Belgaum District except Belgaum City and Cantonment. The decreased consumption in the Belgaum and Dhárwár districts is further attributed to the curtailment of the hours of sale and slackness in trade and labour on account of the war. The decrease in the former district is

also due to the closing of a few shops and to increased consumption of raw toddy in Belgaum City and Cantonment during the year. The decrease in Dhárwár, which is 17·5 per cent., is remarkable in view of the increase which has occurred in the district in every year except one since 1907-08. In Dhárwár and Kánara (above-ghát) where the sale of 60° U. P. liquor was enforced for the first time during the year the consumption was 1,026 and 3,049 gallons, respectively. In Belgaum, where it has been on sale since 1912-13, its consumption increased from 47 gallons in 1913-14 to 8,860 gallons in the year under report. It is, however, too early to express any decided opinion on the popularity of this strength in the southern parts of the Presidency.

Excise relations with Native States.

26. As regards our excise relations with Native States I have not much to add to what was stated in the last Administration Report. Now that the contract distillery and separate shop system for the supply and retail vend of country spirit has been introduced in the Sankheda Mewás from the beginning of the current year, the Rájpipla Darbár have, after some persuasion, agreed to adopt a similar arrangement in their territory from the 1st July 1916, when their A'bkári contract has to be given out afresh, and there is thus the likelihood of an understanding being arrived at in the near future between that State, Baroda and the British Government regarding the selling prices of country spirit at their respective border shops. Much will, however, depend on the attitude which may be taken up by Baroda without whose cordial co-operation no good results can be expected to ensue in this matter. Mr. Quin in his letter Ex.-G. No. 5, dated the 31st May 1915, has already explained the existing situation with regard to Baroda and the bordering Native States and has stated what has already been done and what it is proposed to do to bring our negotiations with Baroda to a satisfactory conclusion. No further progress has been made in this connection, and all that I can say at present is that I shall submit a report to Government on the subject as soon as possible. The situation regarding the Idar State shops on the Ahmedabad-Mahikántha borders shows no sign of improvement. The position has been stated in Mr. Quin's letter to Government, Ex.-G. No. 7/5, dated the 27th May 1915. With the Native States, whose A'bkári rights have been leased to Government, our relations have always been cordial, and in the year under report, when the A'bkári leases of many States came up for renewal on their expiry on 31st July 1914, a change was effected in the method of fixing the annual compensation to the States, which being greatly to their advantage is likely still further to improve our relations with them. Hitherto the annual compensation to the States in respect of their A'bkári leases was based on the average receipts for the ten years previous to the lease, and to this 25 per cent. was added for prospective increase. Under the new arrangement the compensation is fixed provisionally, being calculated on the average revenue of the three years preceding the renewal of the lease, and is subject to adjustment by a lump sum payment at the end of the 3rd, 6th and 10th years of the lease to bring the total up to the actual revenues realized on the understanding (1) that there will be no adjustment if the actual revenues realized fall short of the aggregate provisional compensation up to date and (2) that the aggregate compensation paid for the 10 years of the lease shall not be less than ten times the provisional annual compensation fixed at the beginning of the lease. The advantages of such an arrangement to the States are manifest.

Temperance movements.

27. There is again very little to record in regard to active temperance movements in the Presidency during the year. As in the previous year, there was no organized temperance agitation anywhere except in Bombay City and Poona. In Bombay no special activity was shown by the Bombay Temperance Association, but the "Madirapan Daru Nisheddhak Mandali", which had come into existence in the previous year, and another Association, which is reported to have been started in the year under report in the Jacob Circle Division under the name of the "Kamgar Hitawardhak Mandali," held meetings and organized temperance lectures during the Holi holidays. No solid work, however, appears to have been done by either of these Associations. Similar lectures during the Holi festival were also organized by the Social Service League. In Poona the activity of the Temperance Association was again confined to the liquor shop at Ghoda, which has since been converted into

one for the exclusive sale of 60° U.P. spirit and has been moved a mile out of the town to a hamlet on the west. In effecting this removal care was taken to consult local opinion and to meet local sentiment. The Total Abstinence Association of Ahmedabad did some work, but it confined itself to distributing leaflets at the City fairs and during the Holi Holidays urging people who were on their way to the City liquor shops to abstain from drink. In the Kaira District some of the Dharalas, who in the previous year had taken a vow to abstain from the use of liquor, seemed to be still unshaken in their resolve. A temperance movement, started by some well-intentioned *Kolis* in the Alibág Táluka of the Kolába District, affected a few villages of that district and some fishing villages of the Sálsette táluka of the Thána District. The movement was, however, as short-lived as all previous movement of the kind which depend for their vitality solely upon the enthusiasm of the promoters.

Apart from the efforts of private organised bodies and individual workers it is interesting to note that in the year under report Government themselves have taken a long step towards the cause of temperance by introducing temperance teaching in schools. With this view the lessons in Readers V and VII are being revised and a lesson is being inserted in Reader VI of the Revised Vernacular Reading Series so as to furnish a graded set of three lessons on the lines of the Temperance Syllabus of the English Board of Education. Further, the Inspecting Officers have been directed to satisfy themselves that the temperance lessons in the Readers are not neglected by teachers. The question of the insertion of such lessons in the English Readers used in European and Anglo-Vernacular schools and the giving of temperance lectures every year is still under consideration.

Administration of Distilleries and Warehouses.

28. The system of management, control and supervision of the distilleries and warehouses in the Presidency proper remained the same as in the previous year, except that an improved system of accounts was introduced during the year in almost all the distilleries and warehouses of the Northern Division. This is now reported to be generally working smoothly everywhere. The toddy distillery at Dádar and the Bombay and Dápuri Breweries, which were under the control of the Assistant Commissioner of Excise, Bombay Presidency, were closed during the year, the first two on the 1st April and the last on the 1st June 1914. No beer was brewed at the Dápuri Brewery during the two months in which it was allowed to continue. As regards the Dádar Distillery, though the premises have been closed for distillation, they are now partly utilized for housing excise stores, and part of the establishment, *viz.*, the Chief Inspector and two peons, has been retained. Of the 26 warehouses mentioned in last year's report, the two at Nágothna and Mángaon in the Kolába district were closed on 1st June 1913. The number of distilleries and warehouses under the control of the Assistant Commissioner of Excise during the year under report was thus 16 and 24, respectively. With the introduction of the separate shop system for retail vend of country spirit in the coast tálukás of Kánara from the 1st April 1915, one more warehouse, *viz.*, that at Kumta, for the storage of mhowra liquor has been added to the number. The small toddy distilleries in the Ratnágiri and Kánara districts, of which there were five in the former and three in the latter district, continued during the year under the control of the Collectors of those districts. The erection of a central distillery at Khánápur, which is intended to replace the two existing distilleries at Dhárwár and Belgaum, and also of new warehouses at Sholápur and Bassein, was commenced during the year under report. The building of these warehouses was practically finished by the end of the year, but not that of the distillery, and the Khanápur Distillery Company (under which style Mr. H. O. Whymper, the Distillery Contractor, has since been allowed to carry on his contract from the beginning of the current year) have therefore with the approval of Government been importing the liquor required for supply to their contract area from the Madras Presidency pending the completion of the distillery. Permission to import liquor from outside the Presidency has had to be given in the current year also to Messrs. Carew and Company, the new contractors for the Surat Distillery. In the case of this distillery, owing to the greatly increased demand consequent on the enlarged area allotted to it from the 1st April 1915, the contractors found it necessary to remodel the distillery plant. This involved

alterations to the distillery, which have not yet been completed; it has therefore been necessary for the contractors to import spirit from the Central Provinces and Bengal in addition to obtaining some quantity from the distillery at Dábhoda in Mahikántha.

Among the reforms introduced during the year in the distillery and warehouse arrangements may be mentioned (1) the issue of liquor to retailers in fixed quantities by standard measures throughout the Presidency except at the Uran distilleries and (2) the employment of iron or steel drums for the transport of spirit. Hitherto spirit has been issued in casks and since these were only periodically gauged, the arrangement was a fruitful source of inaccuracy in the accounts, since the capacities of the casks vary from time to time. The first of the above measures has considerably decreased the clerical work in the treasuries, improved the official supervision over distilleries and warehouses and led to greater accuracy in the official records. The use of steel drums has largely reduced loss of spirit in transit, besides almost entirely removing the facilities which existed for the pilfering of such spirit. Two other measures were undertaken during the year. The necessity for one of these arose from the frequent complaints made by distillery officers regarding the excessively long hours over which their work was spread and their inability to leave the premises in their charge even on Sundays. To afford relief to these officers the Shift system was introduced. Under this system the work is now satisfactorily sub-divided and distributed among the staff, each member of which performs the duties allotted to him independently of his colleagues and during fixed hours. The other measure was the one-guard system which has been introduced during the year at the A'nand, Bulsár, Sátára, Bijápur, Háveri and Sirsi warehouses and which it is intended to extend in due course to other warehouses. Under this system one Náik only is stationed as orderly to the warehouse officer. This measure is expected to result in a very considerable saving to Government in respect of establishment charges.

The quantity of country spirit issued from all the distilleries during the year was 2,575,625 gallons London Proof as against 2,710,271 gallons in 1913-14, the details for 1914-15 being as follows:—

(1) From distilleries under the control of the Assistant Commissioner of Excise 2,492,682 gallons, of which 24,872 gallons were issued to Sind.

(2) From toddy distilleries in Ratnágiri and Kánara 82,943 gallons.

The decrease occurred mainly at the distilleries of Dhulia (88,204 gallons), Dhárwár (32,079 gallons), Godhra (14,897 gallons), Wádia (14,531 gallons) and Belgaum (10,377 gallons), while the Uran distilleries showed a considerable increase, *viz.*, 44,562 gallons.

Limits of retail sale of country spirit.

29. The limit of the quantity of country spirit which may be sold by retail to any one person at one time or to any one person in the aggregate on any one day has been fixed for the several areas in the Presidency proper and is ordinarily one imperial gallon. The Collectors, or such A'bkári Officers as are empowered under Section 17 (2) of the Bombay A'bkári Act, are, however, competent to give special orders for the occasional sale by retail of country spirit in excess of the quantity fixed, and this power is usually exercised when liquor in large quantities is required on festive and other similar occasions. No regular record was kept of the quantities so sold up to the end of last year, but the figures have now been obtained under Mr. Quin's orders. It was only in the five Gujarát districts, the two Khándesh districts and in Kánara, Thána and Bombay City that permits were granted for the sale of country spirit in excess of the fixed limit, and the aggregate quantity sold was 2,125 gallons 25° U. P., 8,397 gallons 60° U. P. and 7 gallons 40° U. P., as against 1,215 gallons 25° U. P., 11,374 gallons 60° U. P. and 25 gallons 40° U. P. in the previous year. Such sales were insignificant in East Khándesh, Kánara and Ahmedabad and small also in Kaira and Bombay City. While the sales in Broach were mainly of the higher strength, *viz.*, 25° U. P., those in the Panch Mahals and West Khándesh were of the weaker 60° U. P. liquor. In Surat and Thána, where the sales were very high, both kinds of liquor seem to have been requisitioned.

CHAPTER IV.—TODDY.

Revenue from toddy.

30. The principal items producing the revenue from toddy are the tree-tax and the license fees for the retail sale of toddy. This revenue is shown in Imperial Form No. 1, column 20, as amounting to Rs. 20,86,917 as against Rs. 20,63,229 in the previous year, an increase of 1·1 per cent.

Receipts from tree-tax.

31. The receipts from the tree-tax (which varies in different parts of the Presidency and is higher for cocoanut and brab trees than for date trees and wild palms but is not affected by the purpose for which the toddy juice is used) amounted to Rs. 13,66,567 as against Rs. 13,65,551 in the previous year. Of the total receipts Rs. 44,330 were for trees tapped for distillation only in the Ratnágiri and Kánara (below-ghát) districts and Rs. 13,22,237 for trees tapped for the sale of raw toddy everywhere in the Presidency proper. The corresponding figures in the previous year (excluding Bombay) were Rs. 93,241 and Rs. 10,65,383, respectively. The previous year's figures for the Island of Bombay (where the licensees did not discriminate between the two uses to which juice was to be put and where consequently it could not be accurately determined how much of the receipts was due to each) were Rs. 2,06,927. As the toddy distillery at Dádar was abolished from 1st of April 1914, no trees were tapped for distillation in the Island of Bombay during the year under report, and the tree-tax receipts, which amounted to Rs. 2,25,337, were wholly in respect of trees tapped for raw toddy. These receipts are, therefore, entered in column 15 of Imperial Form No. 1, instead of in column 14, as before, and the noticeable increase observed in the tree-tax receipts on account of trees tapped for the sale of raw toddy is due to this fact. From trees tapped for distillation the receipts decreased by Rs. 10,838 in Kánara and by Rs. 38,073 in Ratnágiri. The decrease in Kánara was due to a smaller number of trees having been tapped during the year under report in consequence of the contemplated abolition of the toddy distilleries at Gangavali and Shirali. The fall in Ratnágiri is accompanied by a corresponding reduction in the number of trees tapped for distillation owing to the closure of the three toddy distilleries at Ladghar, Anjarla and Palshet. In Bombay the tree-tax receipts increased by Rs. 18,410, as a larger number of trees were tapped for the supply of raw toddy owing to nine additional shops being given to the distillers whose licenses were cancelled on account of the abolition of the Dádar distillery. The total revenue derived from trees tapped for raw toddy only throughout the Presidency (excluding Bombay) showed an increase of Rs. 31,517 or 3 per cent. This is mainly noticeable in Poona (Rs. 3,941 or 15·3 per cent.), Ratnágiri (Rs. 14,640 or 12·8 per cent.), Sholápur (Rs. 3,702 or 8·5 per cent.), Belgaum (Rs. 3,764 or 5·2 per cent.) and Bijápur (Rs. 4,117 or 4·7 per cent.). The increase in Poona represents the actual realizations during the year under report and is explained as being due to the fact that a portion of the tax on trees tapped in the year 1913-14 was collected during the succeeding year. In Ratnágiri the increase is reported to be due to more trees having been tapped during the year owing to the rise in the number of tree-foot booth licenses which were granted to meet the growing demand for fresh toddy. The increase in Sholápur, Belgaum and Bijápur is generally attributed to a favourable season and to the consequent rise in the number of trees tapped. The variations in the other districts are too small to require notice.

Revenue from license fees for sale of toddy.

32. The revenue from license fees for the sale of toddy was Rs. 7,19,996 against Rs. 6,93,778 in the previous year, an increase of 3·8 per cent. The increase was most noticeable in Surat (Rs 28,288 or 24·1 per cent.), Belgaum (Rs. 10,216 or 9·2 per cent.), Bombay (Rs. 4,991 or 16·7 per cent.) and Thána (Rs. 3,745 or 9·6 per cent.). In Belgaum the increase was due to brisk competition among the bidders at the auctions, while in Surat, Bombay and Thána it was due to an increase in the number of shops and booths owing to the greater demand for fresh toddy. There was a decrease in fees of Rs. 20,545 or 20·6 per cent. in Bijápur, which is attributed to lower fees having been offered for most of the shops as there was a falling off in the consumption of toddy in 1913-14. Increases or decreases in other districts were slight and do not call for special remark.

Toddy farms.

33. Farms for the supply and sale of toddy were continued in the Násik district, in the Bhusáwal, Ráver, Erandol and Jalgaon tálukas of the East Khándesh district and in the above-ghát tálukas of the Kánara district.

The minimum guarantee system which continued in existence in (*a*) the Násik district, (*b*) the above-ghát tálukas of the Kánara district, (*c*) the Mulshi petha of the Poona district, (*d*) the Bhusáwal, Erandol, Jalgaon and Ráver tálukas of the East Khándesh district and (*e*) in the Dhulia táluka, the Nawápur petha and at Bilpada in the Nandurbár táluka of the West Khándesh district, was abolished from 1st August 1914, in pursuance of the general policy. The farmers are now required to pay instead for the privilege of the farm a fixed fee, which is determined by the Collectors with due regard to the licensee's margin of profit. In Násik, instead of one single farm for the whole district, several farms were given out during the year under report. The toddy monopoly system, which obtained in the Mulshi petha of the Poona district and in the Dhulia táluka and the Nawápur petha of the West Khándesh district, was discontinued from 1st August 1914, and a system of separate shops substituted, while in the above-ghát tálukas of the Kánara district this system has been introduced from the current revenue year.

Number of trees licensed to be tapped.

34. The total number of trees licensed to be tapped for the sale of raw toddy in the Town and Island of Bombay and in the rest of the Presidency proper during the year 1914-15 and the previous year is contrasted below:—

		Cocoanut.	Brab.	Date and wild palms.	Total.
Trees licensed to be tapped for raw toddy in all districts except Bombay (*vide* Appendix E).	1914-15 ...	20,441	19,080	306,496	346,017
	1913-14 ...	18,418	18,225	288,761	325,404
Trees licensed to be tapped for raw toddy in Bombay.	1914-15 ...	15,625	715	3,680	20,020
Trees licensed to be tapped for raw toddy as well as for distillation in Bombay.	1913-14 ...	14,428	757	3,735	18,920

Except in Ratnágiri and Kánara (below-ghát), the year for which tapping and sale licenses are granted runs from 1st August to 31st July. The figures given in Imperial Form No. 1 and Appendix E are for the financial year 1914-15 and are made up from those for the last four months of the toddy year 1913-14 and the first eight months of 1914-15. The revenue shown is the total of the last instalment of the former and the first three instalments of the latter year, but the number of trees shown as tapped is the number licensed for the latter year only. In the districts of the Deccan and the Southern Marátha Country there was an aggregate rise of 28,087 in the number of trees tapped, which was chiefly noticeable in Dhárwár and Bijápur. In the remaining districts of the Presidency (excluding Bombay) the number of trees tapped fell from 2,25,081 to 2,17,607 or 3·3 per cent. Deducting the number of trees tapped in the Panch Maháls, where the licensing of tapping was introduced in 1911-12, the net decrease amounted to 7,757 or 3·6 per cent. Surat alone was responsible for a decrease of 10,231 trees, while Thána showed an increase of 1,703 trees and Ratnágiri of 1,117 trees. The decrease in Surat appears to be due to the falling off in the number of domestic consumption licenses issued during the year under report, while the increase in Thána and Ratnágiri was due to more trees having been tapped for supply of toddy to the additional tree-foot booth licenses issued in those districts. In the Panch Maháls the people who from time immemorial have been accustomed to tap trees without any restriction, are reported still to resent rules and regulations of the licensing system. From the figures supplied it appears that cases of illicit tapping of trees in this district show a tendency to rise. This may be due to the fact that such offences, which during the years 1911-12 and 1912-13 were dealt with leniently, are now strictly reported and properly punished. The number of trees tapped on payment of the almost nominal tree-tax of four annas per tree fell from 2,439 to 697, whereas those tapped free of tax rose from 5,460 to 7,485. In Bombay, although no trees were tapped for distillation on account of the

abolition of the Dádar distillery, there was an increase of 1,106 in the number of trees tapped owing to the increasing demand for fresh toddy. During the year under report licenses for tapping trees in the Sálsette táluka of the Thána district for supply to toddy shops in Bombay were not renewed as the supply of toddy from purely local trees was found to be more than adequate to the existing demand at these shops. Furthermore, it was found that the arrangement of bringing in toddy from Sálsette constantly led to serious abuses and offences against the Excise law and regulations.

Domestic consumption licenses, tree-foot booth licenses, shop licenses and hawking licenses.

35. There was a decline of 1,750 in the number of domestic consumption licenses issued during the year under report as compared with the previous year, while the number of shop and tree-foot booth licenses increased by 12 and 395 respectively. Deducting the number of licenses (5,227) granted during the fourth year of the introduction of toddy arrangements in the Panch Maháls for domestic consumption, the total number of these licenses was less by 2,134 in 1914-15 than in 1913-14. Surat alone was responsible for a decrease of 2,142, which cannot with certainty be attributed to any cause. It may possibly be due to the prohibition imposed on domestic consumption licensees to tap trees in survey numbers containing trees tapped by shop licensees. This measure was necessary to put a stop to the illicit practice of the former class of licensees selling toddy to the latter. Although there is an increase of 384 licenses for domestic consumption in the Panch Maháls over the number in the previous year, the appreciable decrease of 1,299 licenses, as compared with those granted in 1911-12 (the first year of the introduction of toddy arrangements in the Panch Maháls), is a proof of the disfavour in which the licensing system is generally held by the people. The changes in the number of shop licenses in individual districts, as compared with the previous year, were few and call for no remark. The increase in the number of tree-foot booths occurred mostly in Thána, Kánara, Ratnágiri and Surat, where they are growing in popularity owing to the greater demand for freshly drawn toddy. The number of licenses granted for hawking toddy in the Presidency proper was 84 as against 87 in the previous year.

Fluctuations in consumption.

36. The total sales of toddy throughout the Presidency proper, excluding the Town and Island of Bombay, based on the figures supplied by licensees, decreased during the year under report by 36,849 gallons or ·4 per cent. As this decrease is accompanied by an increase of 5·3 per cent. in the aggregate number of trees tapped and as the impossibility of obtaining accurate information in respect of sales at toddy shops is well known and has long been recognized by the Excise Department, these figures must be accepted with great caution and cannot certainly be regarded as possessing the accuracy which attaches to those relating to the consumption of country spirit. There were large variations in individual districts, the most noticeable being a decrease in Surat (1,48,186 gallons or 5·01 per cent.) and Sholápur (50,389 gallons or 13·4 per cent.) and an increase in Belgaum (93,116 gallons or 19·9 per cent.) and Thána (32,558 or 1·9 per cent.). The percentage fluctuations in the consumption of toddy and country spirit, respectively, for the years 1913-14 and 1914-15 in the chief toddy consuming districts of the Presidency are shown below:—

Districts.	Toddy consumption.	Country spirit consumption.
Dhárwár ...	— ·2 per cent.	—17·5 per cent.
Belgaum ...	+19·9 „	—16·7 „
Poona ...	— ·6 „	— 1·5 „
Kolába ...	+ 9·2 „	— ·8 „
Bijápur ...	+ 1·04 „	—17·4 „
Thána ...	+ 2·0 „	+ 1·04 „
Surat ...	— 5·01 „	+ 1·3 „
Sholápur ...	—13·4 „	+11·7 „
Ratnágiri ...	+ 1·1 „	— 5·8 „
Kánara (below-ghát).	+ 7·7 „	— ·3 „

From these figures it will be seen that in five out of the six districts in which there was an increase in the sales of toddy there was a decrease in the consumption of country spirit. In Thána there was a slight rise while in Dhárwár and Poona there was a fall in both, inconsiderable as regards toddy. In the Town and Island of Bombay the total sales of toddy increased from 13,60,716 gallons in 1913-14 to 14,24,074 in 1914-15 or 4·7 per cent. This increase is due to the greater facilities afforded for the sale of toddy and to the late opening of country liquor shops, *viz.*, at 9-30 a.m., since those persons who are accustomed to drink liquor before that hour now go to toddy shops where they can get it from 6-30 a.m. onwards. The quantity of country spirit consumed, however, decreased by ·7 per cent. which may be partly due to the increased consumption of toddy.

The fixed fee system introduced in Surat City and its vicinity from 1st August, 1913, is reported to have worked satisfactorily and has been allowed to continue in operation. This system has had the effect of diminishing petty malpractices on the part of shop-keepers who now find that the renewal of their license depends almost entirely on their own good behaviour. The abolition of the prescribed maximum selling price has not been followed, as was expected, by any appreciable rise in the price, as the average selling price of toddy was 6 annas, which was the price fixed by Government before the abolition of the maximum. The concession of transferring toddy from one shop to another was taken advantage of in Surat City and is reported to have been found useful as preventing the accummulation and destruction of a very large stock of stale toddy and also as providing a means whereby a licensee whose stock of toddy ran out could replenish it from an adjacent shop and thus be able himself to supply the needs of his customers instead of having to pass them on to a rival establishment. The maximum selling price of toddy in the Broach district, which was raised from 4 annas to 8 annas during the year 1913-14, continued in force during the year under report, and it appears that even this price is still considerably exceeded. The circumstances of the toddy trade in Poona, to which allusion was made in the last year's Administration Report, were enquired into and it was found that there was nothing important to bring to the notice of Government. The situation in regard to toddy in the Sálsette and Bassein tálukas and Umbergaon petha of the Thána district is not altogether satisfactory and is now engaging my attention.

CHAPTER V.—FOREIGN LIQUORS AND INDIAN MANUFACTURED LIQUORS EXCISED AT TARIFF RATES.

Revenue from foreign liquors and Indian manufactured liquors excised at Tariff rates.

37. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Customs Tariff rates and (2) license fees for the sale of such liquors and of imported liquors. During the year under report the revenue under (1) was derived from—

(i) Malt liquor manufactured at Messrs. Meakin and Company's Deccan Brewery at Dápuri near Poona, and at the Bombay Beer Company's Brewery in Bombay.

(ii) Spirits of wine and rectified spirits manufactured at Ahmedabad and those imported from Baroda and Nellikupam in the Madras Presidency.

(iii) Rum imported from Baroda and from Shahjahanpur in the United Provinces of Agra and Oudh.

(iv) Medicinal and perfumed spirits manufactured in, and imported from, Baroda territory.

The revenue under (i) fell from Rs. 50,142 to Rs. 6,822 (Imperial Form No. I, column 4). The decrease of Rs. 43,320 is due to a very small quantity of beer having been issued during the year under report from the Deccan Brewery at Dápuri and the Bombay Brewery. The former held a license up to the end of May 1914, but brewed no beer during the year, the issues being confined to stocks of the preceding year. It is now permanently closed. The latter has been closed from 31st March 1914, and, it is understood, is for sale. The small

quantity of beer issued from it was from old stock. As Indian made and imported beers are now equally taxed and as the British soldier, who is the chief consumer of beer in India, prefers imported beer, even at a higher price, the Indian brewing industry cannot prosper. There has also of recent years been a strong temperance movement in the British Army which has had the effect of decreasing the consumption of beer generally.

The receipts under (ii) rose from Rs. 6,524 to Rs. 55,398 owing to larger issues of spirits of wine from Ahmedabad and increased imports from Baroda. The stoppage of imports from Germany and Austria in consequence of the war also contributed to the increase. Imports of spirits of wine and rectified spirits from Nellikupam for use in the manufacture of drugs declined considerably during the year under report.

The revenue under (iii) was Rs. 27,191 during the year under report. Large quantities of rum were imported from Baroda and Shahjahanpur as a result of the war.

The revenue under (iv) increased from Rs. 1,777 to Rs. 3,830 owing to larger imports of medicinal spirits from Baroda.

The revenue from license fees amounted to Rs. 1,97,120 (Imperial Form No. I, column 2) against Rs. 2,03,265 in the previous year, a decrease of Rs. 6,145 or 3'02 per cent., which is explained by the fact that in some districts a portion of the fees for the year under report was paid in advance during the previous year. In the mofussil, the fees were, as usual, assessed on sales at the rate of Rs. 1-8-0 per dozen bottles of spirits, Re. 1 per 5 dozen bottles of wines and Re. 1 per 8 dozen bottles of malt liquor. The revision of the rates in the case of ordinary refreshment room and hotel licenses, who sell by the glass, alluded to in the report for the year 1913-14, has come into force from 1st April 1915. This change did not, therefore, affect the license fees realized in the year under report.

Imports and consumption of foreign liquor.

38. Appendix F shows the quantities of foreign liquors imported into Bombay City by sea and those sold by Foreign liquor licensees in the Presidency proper. The imports during the year under report compare with those in the previous year as follows :—

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured and perfumed spirits.
	Liquid Galls.	Liquid Galls.	Proof Galls.	Liquid Galls.
1914-15	1,221,867	93,142	309,115	98,632
1913-14	1,238,517	110,861	313,917	89,836
	—16,650	—17,719	—4,802	+8,796

The decline in the imports of fermented liquors is attributable to the cessation of trade with Germany and to smaller importations from the United Kingdom and that in the imports of wines and spirits to curtailed exports from the manufacturing countries, all as a result of the war.

As contemplated in my report of last year, with a view to obtain more accurate statistics of consumption in the Town and Island of Bombay of imported foreign liquors of various descriptions, a clause has been inserted in the existing wholesale and retail "off" licenses, requiring sales to the public and those to other licensees of such liquors within that area to be shown separately in the accounts (*vide* Government Order, Revenue Department, No. 1717, dated 11th February 1915). Since, however, this change has come into force from 1st April

1915, the Bombay figures of sales for the year under report have been omitted from the following statement of sales which relates to the mofussil districts only :—

Year.	Fermented Liquors.	Wines.	Spirits (potable).	Denatured spirit.
	Imperial Galls.	Imperial Galls.	Imperial Galls.	Imperial Galls.
1914-15	258,596	6,682	62,402	6,746
1913-14	244,546	6,542	63,195	6,320
	+ 14,050	+ 140	—793	+ 426

The increase in the sales of fermented liquors occurred chiefly in Ahmednagar (9,060 gallons), Násik (9,146 gallons) and Poona (1,620 gallons). At Ahmednagar the increase was due to such liquors having been supplied to the German camp there under 2 Canteen licenses specially issued for the purpose, and at Násik to the passing of troops through Deoláli on their way to the front, while at Poona and in the rest of the Presidency proper it is attributed to the growing popularity of beer among Indians. In Belgaum the sales declined by 8,171 gallons in consequence of the departure of the Military and Camp followers. It is satisfactory to note that beer is displacing cheap foreign spirits mostly of German manufacture. The decline under "Spirits (potable)" and the rise under "Wines" and "Denatured Spirit" are too small to call for special comment.

Details regarding denatured spirit are given in Appendix G. The imports into this Presidency from foreign countries and Bengal amounted to 91,883 gallons against 81,380 gallons during the previous year, showing an increase of 10,503 gallons or 12·9 per cent., which is due to a larger demand for this class of spirits for domestic purposes. The imports from Germany and Austria during the year under report showed a considerable decrease and have now entirely ceased owing to the war. There was a decrease also in the imports from Calcutta, while a large increase occurred in those from Java. Up to now Java methylated spirit was imported into Bombay either direct from that country or through Calcutta. This year the Bombay merchants preferred to obtain all their supplies direct from Java and hence the increase in the quantity shown against Java in the statement. The number of licenses issued for the sale of denatured spirit was 110 in the City of Bombay and 173 in the mofussil against 109 and 157, respectively, in the preceding year. The increase of one license in Bombay and 16 in the mofussil is due to the growing demand for this spirit for domestic and industrial purposes and to the smallness of the license fee which is Re. 1 only. The denatured spirit produced in Bombay was manufactured under Customs supervision with rectified spirit imported and declared for this special purpose and admitted at the 5 per cent. *ad valorem* rate after admixture with the prescribed denaturants. Thirty-seven gallons of perfumed spirit of strengths varying from 42° O. P. to 49·8° O. P. were manufactured by Dr. J. C. Metha at his own premises in Bombay from duty-paid rectified spirit against 87 gallons during the preceding year. Under the permission granted to Mr. Anklesaria of the Gujarát Chemical Works, 647 gallons of rectified spirit were denatured by him at the Ahmedabad Bonded Warehouse during the year under report. Rectified spirit was also manufactured by Mr. Anklesaria at his distillery in the same warehouse from mhowra flowers obtained in Gujarát. The average yield per Bengal maund of mhowra used ranged from 2·5 to 3·7 proof gallons. This is an unsatisfactory outturn per maund and is due to imperfect distilling arrangements which Mr. Anklesaria is endeavouring to improve. The quantity of spirit manufactured by him during the year under report was 15,638 proof gallons. This spirit was removed to his laboratory in Ahmedabad City for the preparation of tinctures, medicinal spirits, etc., or was issued to chemists and druggists in Bombay. 5,578 proof gallons of duty-free spirits were supplied by him to the Government Medical Stores, Bombay, and 120 gallons to the Excise Stores at Dádar, the latter for the purpose of testing Excise instruments.

Distribution of licenses.

39. The number of licenses issued for the sale of foreign liquors at shops, hotels, refreshment rooms, etc., was 399 against 395 (not 390 as shown in the printed Report) in the previous

year (Imperial Form No. 3, columns 7, 13 to 16 and 18), an increase of 4 licenses or ·1 per cent. The shops are classified as (1) "wholesale" with a minimum limit of sale of 2 gallons; (2) "retail off" with a minimum limit of sale of one pint; (3) "retail on" all in Bombay City only; and (4) "off" with a minimum limit of sale of one pint in the mofussil. In Bombay the number of "wholesale" licenses rose from 34 to 36, while the number of "retail on" licenses remained unchanged, namely, 46. The number of "retail off" licenses rose from 53 to 56. One such license was granted to the Alembic Chemical Works Company for the sale of the spirits which they manufactured in their distillery at Baroda. In the mofussil there was a decrease of 5 in the number of "off" licenses, one each in the districts of Broach, Poona and Ahmednagar, and 2 in Belgaum. The number of Hotel licenses decreased by 2, one each in the districts of Ahmedabad and Poona. The number of ordinary Refreshment Room licenses increased by 2, one in Kolába and one in Poona. The number of Railway Refreshment Room and Travellers' Bungalow Licenses remained the same, namely 31 and 3. There was a decrease of 3 in the number of "Short Term" licenses owing to the absence of dances and concerts at some places in the mofussil as a result of the war, while in Bombay the number of such licenses was greater owing to such functions being held for the benefit of the war fund. The number of licenses for the sale of medicated wines in Bombay City rose from 67 to 73, the continued increase being due to the fact stated in last year's report, *viz.*, that chemists and druggists who sold more medicated wines than rectified spirit discontinued their retail "off" licenses on account of the high minimum fee of Rs. 300 and took out licenses for the sale of medicated wines only, the fee for which is Rs. 25, thus giving up their business in rectified spirit. No licenses for the sale of medicated wines were granted in the mofussil except 5 in Ahmedabad, 1 in Surat and 1 in Násik against 3, 1 and 2, respectively, granted in these Cities in the previous year. Five such licenses were also granted in Poona City. Fourteen "Canteen Tenant" licenses (4 in Bombay, 4 in Poona, 1 in Belgaum, 1 in Násik and 4 in Ahmednagar) were granted during the year under report against 11 in the previous year. A special license was granted in Sátára for the sale of liquor to the Officers' and Sergeants' Mess (*vide* Government Resolutions, Revenue Department, Nos. 8082 and 11645, dated respectively the 30th August and 29th December 1913). There was no change in the number of Dining Car licenses. The number of Auctioneer's licenses granted in Bombay increased by one, while that of perfumed spirit licenses decreased by three. The number of licenses for the sale of rectified spirit remained unchanged, namely 5. The single Coasting Steamer license granted in Bombay continued during the year under report. The number of brewing licenses remained the same as in the previous year, *viz.*, 1 in Bombay and 1 in Poona. The Breweries themselves at both these places were closed in the beginning of the year.

The Provincial Statements A and B, called for in paragraph 6 of Government Resolution, Revenue Department, No. 3616, dated the 17th April 1913, are attached to this report as appendices S and T.

CHAPTER VI.—Intoxicating Drugs other than Opium.

Hemp Drugs.

40. Appendices H and I give all the available statistical information regarding hemp drugs supplementary to that shown in the Imperial Forms.

Cultivation and Outturn. Ganja.

41. The cultivation of hemp was, as in the previous year, restricted to certain prescribed villages in the Ahmednagar and Sátára districts. In pursuance of the policy of concentrating the areas for the cultivation of hemp it was permitted in 10 villages only, 8 in the Nagar táluka of the Ahmednagar district and 2 in the Khánápur táluka of the Sátára district, and actually grown in 9 villages as compared with 11 in the preceding year.

The area under cultivation decreased from 575 to 455 acres. The outturn of cleaned gánja amounted to 3,989 maunds (or about 9 maunds per acre) against 5,996 maunds (or about 10 maunds per acre) in 1913-14.

The seed used generally in the Ahmednagar district was obtained, as in the previous year, from the United Provinces through the Gánja Growers' Co-operative

Credit Society at Chinchondi, and as it was found to be very satisfactory by the cultivators, the decline in the outturn in the districts of Ahmednagar and Sátára may be attributed to the excessive rainfall during the months of July and August, 1914.

Bhang.

The cultivation of hemp for bháng was permitted in one village only in the Ahmednagar district, the total area under cultivation being 31 acres 29 gunthas against 15 acres 26 gunthas in the previous year. The quantity of bháng produced was 57 maunds 14 seers against 24 maunds 33 seers in 1913-14. There was no cultivation for bháng during the year in the Sátára district.

Ganja manufacturing sheds.

During the year under report a central yard with a shed for the manufacture and temporary storage of gánja was erected at Lengre in the Sátára district. This arrangement proved a great convenience to manufacturers and also facilitated to a great extent supervision over the manufacturing operations. The shed was found to be very useful as a protection against damage from rain to bales already packed for transport to the warehouse as well as to gánja under manufacture.

In the Ahmednagar district each village cultivating gánja was provided with a manufacturing yard, and corrugated iron sheets were rented out to cultivators to enable them to erect their own shelters there. The adoption of these measures has operated to diminish the quantity of hemp illicitly removed from the fields during the manufacturing season. The question of further restricting the area of gánja cultivation is under consideration.

Transactions at the warehouses.

42. The quantities of hemp drugs lodged during the year in the five warehouses named in column 6 of Appendix I, as compared with those of the previous year, were as follows :—

	1914-1915.		1913-1914.	
	Maunds.	Seers.	Maunds.	Seers.
Gánja	4,766	23	7,105	30
Bháng	243	17	253	3
Charas	102	22	141	9

Imports.

The bháng and charas warehoused in 1914-15 were imported from the Punjab with the exception of the 57 maunds 14 seers of bháng referred to above as having been produced in the Ahmednagar district. Owing to there being a large balance of gánja in hand at the beginning of the year under report, there was no need for the importation of that drug from the Central Provinces, notwithstanding the fact that there was a decline in its outturn in 1914-15. The fall in the prices of gánja, which was brought about in 1913-14 by the gánja cultivators of Ahmednagar holding up their stocks too long and the curtailed demand for the drug from Europe during the year under report on account of the war, led to an accumulation of stocks, and a large quantity of gánja in deposit at the Ahmednagar warehouse had to be destroyed, being more than two years old. The gánja in stock at that warehouse on the 1st April 1915 amounted to 3,498 maunds.

Issues from warehouses.

The total issues from the warehouses for sale in this Presidency and for export to Native States, to other Provinces in India and to Foreign Countries by sea during the year under report and the previous year are shown below :—

	1914-1915.			1913-1914.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency.	1,342 16	173 11	96 11	1,378 17	179 34	120 23
Exported to Native States ...	247 7	29 11	1 22	378 6	21 10	0 16
Exported to other Provinces ...	.....	.....	.....	7 20	.....	.....
Exported to Foreign Countries .	69 11	.....	1 30	601 14	0 3	0 12

It will be seen that there has been a decrease of 36 maunds 1 seer and 30 maunds 12 seers, respectively, in the issues of gánja and charas to the British districts, while the issues of bháng have dropped by 6 maunds and 23 seers only. The decrease was due in a great measure to the enhancement of the rates of duty on these drugs, which in the case of gánja and charas took place with effect from the 1st April 1914, *viz.*, from Rs. 6 and Rs. 12 to Rs. 7-8-0 and Rs. 20 per seer, respectively, and in that of bháng from the 1st April 1913, *viz.*, from Re. 1 to Rs. 1-8-0 per seer. The decline in the case of charas is also to be attributed to the operation of the orders which were issued in 1913-14 restricting the sale of the drug in the Presidency proper. It is satisfactory to note that the hope entertained of a decrease in the consumption of these drugs consequent on the increase in duty has been realized. There will probably be a further falling off in the consumption of ganja during the year 1915-16 as the duty on it has been increased from Rs. 7-8-0 to Rs. 10 per seer with effect from the 1st April 1915. There was a very considerable decrease in the export of ganja to foreign countries in consequence of the war stopping all exports to London which is the chief foreign market for ganja. The increase in the export of bhang to the Native States was due to the merchants having accumulated large stocks in 1913-14 from an apprehension that the duty on it would be raised from 1st April 1914 for part of which stocks the Native States gave them a market.

Fluctuations in consumption.

43. The consumption during the year under report, as compared with that of the previous year, is shown below :—

Year.	Ganja.	Bhang.	Other sorts (including Charas).
	Seers.	Seers.	Seers.
1913-14 ...	51,664	6,825	5,338
1914-15 ...	49,593	6,659	4,057

It will be seen that there has been an all-round decrease in the consumption of ganja, bhang and charas. The large decline in the consumption of ganja and charas took place chiefly in Bombay. There was, however, a noticeable increase in the consumption of the former drug in the Poona and Ahmednagar districts.

Revenue from intoxicating drugs.

44. The revenue from intoxicating drugs is derived from (1) quantitative duties, and (2) license fees. The realizations on account of duty on the drugs issued from warehouses or imported from other Provinces amounted to Rs. 5,85,824 as compared with Rs. 6,41,220 in the previous year (Imperial Form No. 1, column 25). The increase in the collections of duty on the drugs actually consumed during the year, as compared with the corresponding figures of the previous year, which column 5 of Appendix H shows to have occurred in all the districts, is due mainly to the enhancement of duty on ganja and charas during the year under report. The districts which show large increases are Poona (Rs. 10,446 or 30·6 per cent.), Sátára (Rs. 8,052 or 22·5 per cent.), Ahmedabad (Rs. 6,931 or 28·6 per cent.), Ahmednagar (Rs. 6,927 or 55·6 per cent. and Sholápur (Rs. 5,715 or 31·7 per cent.). There was also an increase in Bombay of Rs. 18,757 or 15·5 per cent. The revenue derived from license fees for the privilege of wholesale and retail sale of intoxicating drugs amounted during the year under report to Rs. 2,74,651 against Rs. 2,83,267 in the previous year, as detailed in column 26 of Imperial Form No. 1. These are, however, actual realizations, including arrears, and not the amounts bid for the year under report, which amounted to Rs. 2,50,150, as shown in Appendix H, against Rs. 2,49,769 in the previous year. The districts showing large increases in the bids, as compared with the previous year, are West Khándesh (Rs. 3,530 or 99·9 per cent.), Dhárwár (Rs. 3,450 or 14·6 per cent.), Kánara (Rs. 1,971 or 33·9 per cent. and Bijápur (Rs. 1,525 or 13·1 per cent.). The increase in license fee receipt is attributed to keener competition among the bidders at the auction sales during the year under report. The districts showing marked decreases are Sholápur (Rs. 3,714 or 11·9 per cent.), Ahmednagar (Rs. 2,790 or 20·4 per cent.),

Sátára (Rs. 2,281 or 16·5 per cent.), Belgaum (Rs. 1,594 or 14·5 per cent.) and Násik (Rs. 1,205 or 4·8 per cent.). The decrease in all these districts is ascribed partly to the stopping of reckless bidding at the auctions and partly to the enhancement of duty on ganja and charas with effect from the 1st April 1914. From Appendix H it will be seen that both the proportion of license fees to duty and the incidence of taxation per seer show wide variations in different districts. This is the inevitable result of the grant of licenses on the prevailing system of open auction with no restriction on the selling price of the drug.

Shops licensed for the sale of intoxicating drugs.

45. The shops licensed for the sale of intoxicating drugs in the several districts numbered 582 (Imperial Form No. 3, columns 12 and 27) against 589 in the previous year. Nineteen of these were for wholesale and 563 for retail vend, against 20 and 569, respectively, in the previous year. Two new wholesale shops were opened during the year under report, one in the Poona district and the other in the Násik district, while three such shops were closed for want of applicants, two in Sholápur and one in Sátára. One shop for retail sale in the Kolába district, which had been closed for want of bidders in the previous year, was re-opened during the year under report. One new shop was also opened during the year in each of the districts of Poona and Sátára. Three shops in Thána and one shop in West Khándesh were closed for want of bidders at the auctions. One shop in Bombay and four shops in Bijápur were also permanently closed as the sales at these shops were only nominal.

Cocaine.

Licenses for the sale of cocaine.

46. The number of licenses already existing and granted during the year to chemists, druggists and qualified medical practitioners for the sale of cocaine for *bonâ fide* medical purposes was 438 against 418 in the previous year (Imperial Form No. 3, column 28).

Quantity of cocaine imported and issued in the Presidency.

47. The quantity of cocaine and allied products licitly imported during the year was 229 lbs., 11 ozs. and 7 drams against 348 lbs., 10 ozs. and 1 dram in the previous year. The decrease is chiefly due to small imports of allied drugs such as Extract Cocæ (liquid), Cocaine mixed with other drugs and Alypin. The quantity of cocaine sold under license in the Presidency was 41 lbs., 3 ozs. and 1 dram against 41 lbs., 5 ozs. and 5 drams in 1913-14.

Total number of cocaine cases detected during the year in the Town and Island of Bombay.

The cocaine hawking trade still continues in some areas of Bombay Two Inspectors and 14 men drawn from the permanent force were placed on special duty for the suppression of the trade. Their efforts resulted in the detection of 219 cases against 539 during the previous year. The number of cases thus decreased by 320. This fall is not due to any lack of vigilance or inefficiency on the part of the Excise staff but to the war, which for the present has put a stop to the illicit import of cocaine, and the hawking trade has consequently been considerably crippled. A feature of the year's work has been that a great many more prosecutions for selling cocaine illicitly have been successfully put through the Courts than in the previous year. It is a matter for regret that the sentences passed by the Presidency Magistrates in the cocaine cases tried by them during the year indicate that full use is not being made of the enhanced powers conferred on them. It is desirable that sentences in such cases should be sufficiently severe to act as a deterrent.

Excise Lock-Up.

48. The Excise Lock-up for the safe custody of all prisoners arrested by Excise Officers in the Town and Island of Bombay, prior to their despatch to the Courts, was kept in charge of an Inspector throughout the year. During the year under report 276 prisoners passed through the lock-up as compared with 631 in the previous year, the decrease being due to the reduction in the number of cocaine cases detected during the year under report already noticed. No prisoner was detained in the lock-up for over 24 hours except when Sundays and holidays intervened. No prisoner escaped from custody, died, attempted to commit suicide, or fell ill, while in the lock-up during the year.

Important cocaine cases seized during the year.

49. The following is a *resumé* of some of the more important cocaine cases detected during the year under report :—

In July 1914 a tindal and a khalasi on board the S. S. " City of Paris ", who were in the habit of smuggling cocaine from Europe, were arrested for selling cocaine weighing 12,960 grains. The accused were convicted and sentenced each to one year's rigorous imprisonment and to pay a fine of Rs. 500 or in default to suffer six months' further rigorous imprisonment.

An important seizure of cocaine, weighing 45,120 grains and valued at Rs. 16,920, was effected after considerable trouble at the Victoria Terminus, Bombay, on the 3rd October 1914. The cocaine was booked from Calcutta. The accused in this case was convicted and sentenced to one year's rigorous imprisonment.

On the 7th March 1915 another important seizure of cocaine in Bombay was made outside the Carnac Bunder, the culprit being a passenger from Goa by the S. S. " Tookaram " of the Bombay Co-operative Steam Navigation Company. The quantity of cocaine seized was 35,850 grains. The drug was secreted in a trunk which had a false bottom. If the quantity had passed into the hands of the illicit dealers, it would have realized some Rs. 26,000. The offender was convicted and sentenced to one year's rigorous imprisonment.

In the mofussil the illicit traffic in cocaine, so far as it has come to the notice of the department, has been confined chiefly to the Ahmedabad, Thána and Surat districts. In Ahmedabad City there is a steady traffic in this drug. Efforts at detection have however been successful, inasmuch as during the year under report six of the principal dealers were arrested and brought to justice. In the Thána district two cases of illicit importation and two of illicit sale and possession of cocaine were detected in the Bhiwandi táluka, where the use of the drug appears to be spreading among the weavers and other low class Mahomedans. In Surat City two cases of illicit possession of cocaine were detected against nine in the previous year. The reason for the decrease seems to be that from August 1914 little, if any, cocaine can have found its way to Surat, owing to the service of the Austrian Lloyd Steamship Company, which was the chief supplying medium, being stopped on account of the war.

What may be reckoned as the largest seizure which has at any time been effected in this Presidency outside of Bombay occurred in August 1914, when cocaine, weighing 1,54,933½ grains and valued at about Rs. 38,733 at the prevailing illicit retail price, was captured at the Castle Rock Station on the Goa Frontier. The cocaine was hidden in three steel trunks each of which was found to be ingeniously constructed with a false bottom accommodating a tin tray to hold cocaine packets. It was after considerable trouble and difficulty that the fraud was detected. The drug was being conveyed from Goa to Londa station, and was evidently in transit to Bombay. The success of the case was due mainly to the efforts of the Assistant Collector of Salt Revenue, Goa Frontier, and his staff at the Castle Rock Customs Station, who took an active part in the seizure.

CHAPTER VII.—OPIUM.

Supply of opium for home consumption.

50. The arrangements for the supply of opium for consumption in the British districts and Native States of the Bombay Presidency and the system of issuing it from the Government depôts remained the same as in the previous year.

Government stock and purchases.

51. The stock of Bengal Opium in Government depôts at the beginning of the year under report amounted to 46,980 seers, inclusive of 181 seers in transit from one depôt to another. Its value was stated in my last Administration Report to be Rs. 3,86,992 but, as in the previous year, owing to certain adjustments which it was necessary to make on account of excess credit and debit at the several depôts communicated by the Accountant General in his March final account for 1913-14, this amount was subsequently reduced to Rs. 1,36,906. The Accountant General has pointed

out that this amount is fictitious and that it is wrong to show any value in respect of the annual opening and closing stocks as according to the orders conveyed in Government Resolution, Revenue Department, No. 5024, dated the 29th May 1914, the adjustment on account of the cost price of Ghazipur Opium is to be made monthly and not annually as heretofore, so that there will be nothing outstanding at the end of any month. One thousand two hundred and forty-one chests, containing 74,460 seers, were bought on behalf of Government from the Ghazipur Opium Factory at a cost of Rs. 6,32,910. Two hundred and forty seers were surrendered by the outgoing licensees on the expiration of their license and 834 seers were returned by the Military Department out of the 3,616 seers mentioned below as issued to them. The total stock of the year under report, including the opening balance and the excess of 370 seers found in stocks, was, therefore, 122,884 seers.

The issues from the Government depôts in the Presidency proper during the year were 83,086 seers against 74,573 seers in the previous year. Of this quantity, 44,405 seers were supplied to British licensed retailers and 35,085 seers to Native States, against 40,314 seers and 34,259 seers, respectively, in 1913-14. In addition to the above, 3,616 seers were issued to the Military Department.

Deducting the issues and the loss of 136 seers by dryage from the total stock of the year, there remained at the Government depôts in the Presidency proper at the end of the year a stock of 39,662 seers.

The realizations on opium issued from the depôts amounted to Rs. 20,44,223, of which Rs. 1,34,477 were adjusted by credit to "Sale-proceeds" and debit to "Refunds" and "Drawbacks" on account of remission of pass fee in favour of the Native States, to which the opium was supplied. Deducting from the realizations the prime cost (Rs. 7,06,235) of the opium, which is paid to the Government of the United Provinces, the balance of Rs. 13,37,988 represents the gain on sales during the year under report, as shown in column 23 of Imperial Form No. 1. Deducting from this gain the marginally-noted expenditure, the net profit to Government was Rs. 13,24,077 (inclusive of duty) against Rs. 11,73,462 (inclusive of duty). There was thus an increase of Rs. 1,50,615 or 12·8 per cent. in the net profit to Government due to larger issues of opium from Government depôts.

	Rs. a. p.
(1) Charges incurred on account of conveyance and packing charges at opium depôts in the British districts... ...	12,376 0 0
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur... ...	1,535 0 0
Total ...	13,911 0 0

Retail transactions. British districts. Quantities placed on sale.

52. Excluding stocks taken over at the beginning of the year by the incoming from the outgoing licensees, which do not pass through the Government accounts, the total quantity of opium placed on sale at shops in British districts during the year was 44,405 seers as shown in Appendix J.

Quantities sold in British districts.

53. Appendix K furnishes, in respect of opium, statistics similar to those given for intoxicating drugs in Appendix H. The total licit sales of opium in British districts aggregated 43,587 seers as compared with 40,793 seers in the previous year, an increase of 2,794 seers or 6·8 per cent. Speaking generally it would seem that this increase in consumption is due partly to a prosperous agricultural season and partly to the influx of Indian troops on their way to the front. In the three Gujerát districts of Ahmedabad, Kaira and the Panch Maháls, where the separate-shop system was introduced for the first time from the beginning of the year, the sales showed an increase of 51,176 and 73 seers, respectively. In Broach, however, where also the separate-shop system was introduced for the first time, there was a decline of 339 seers or 13 per cent., which is ascribed to the closure of petty shops. In Bombay consumption rose by 614 seers or 11·2 per cent. due to the sojourn in the city of a large number of Indian troops on their way to the war. The rise in consumption in Sholápur and Ahmednagar, where the sales increased respectively by 808 and 757 seers or 23·3 and 23·4 per cent., may be attributed partly to custom from Hyderabad State territory, where the price of opium was raised, and partly to an excellent agricultural season. Surat, Dhárwár, Belgaum and

* Not Rs. 13 10,368 as shown in last year's report. The difference of Rs. 1,36,900 has been explained above.

East Khándesh show a slight decrease, while other districts show an increase in consumption varying from 2·1 per cent. to 22·5 per cent.

License fees and result of the separate-shop system.

54. The revenue from license fees for the retail vend of opium amounted to Rs. 2,29,043 against Rs. 2,28,724 in the previous year (column 22 of Imperial Form No. 1), an increase of Rs. 319 or ·1 per cent. The actual realizations on account of fees in all districts during the year amounted to Rs. 2,27,049 as compared with Rs. 1,82,031, an increase of Rs. 45,018. The replacement of the farming system by that of the separate-shop in the four districts of Ahmedabad, Kaira, the Panch Maháls and Broach is, no doubt, responsible for this material increase, but though in some of the other districts, where the separate-shop system was already in force, there was a slight increase varying from 1·1 per cent. to 7·7 per cent., the majority show an appreciable decrease. The most noticeable cases of decrease are in Sholápur (Rs. 7,648 or 27·7 per cent.), Poona (Rs. 6,610 or 21·8 per cent.) and Ahmednagar (Rs. 5,375 or 36·7 per cent.). This decrease is ascribed to the fees having been calculated on the sales of the previous year, which were less than those of 1912-13. In West Khándesh there is a notable increase of Rs. 4,690 or 104·8 per cent., which is the result of keen competition for some shops in that district.

With the entire abolition of the monopoly system and the substitution of that of separate shops in the four Gujerát districts of Ahmedabad, Kaira, Panch Maháls and Broach, a uniform system of selling opium has been established throughout the Presidency proper. The system allows of better control of the shops than was practicable under the old system of farming.

Number of retail opium shops and licenses to medical practitioners.

55. The total number of opium shops during the year under report was 760 (Imperial Form No. 3, column 25) against 781 in the previous year, a decrease of 21 shops, which was due chiefly to the closing of six shops in Ahmedabad and 17 in Broach. These were mostly petty and outlying shops. The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and certain preparations thereof for medical purposes rose from 793 in 1913-14 to 813 during the year under report, the increase being noticeable in Bombay. Licenses of this class are not renewed every year but remain in force until recalled or cancelled for breach of conditions or by reason of the death of the licensees. The increase represents the number of fresh licenses granted during the year.

Native States—quantities supplied.

56. It will be seen from Appendix J that the total quantity of opium supplied to the several Native States during 1914-15 was 35,065 seers against 32,345 seers in the previous year.

Opium transactions of principal Native States in Gujerát and of other petty States in the Presidency.

57. Appendix L shows in detail the accounts of the opium transactions of the Native States in the Presidency. Information regarding the quantity sold is furnished in the accounts rendered by the Darbárs concerned as reproduced in column 8 of the appendix. The total licit sales of opium in the several Native States amounted in the year under report to 38,669 seers against 32,366 seers in the previous year. The increase is due chiefly to a rise in consumption in Cutch (370 seers) and Káthiáwár (890 seers), and is ascribed to the celebration of a large number of marriages and to the general prosperity of the year. The increase under "Other States" is attributable to similar causes.

Baroda.

58. During the year under report the area under poppy cultivation in the Baroda State was considerably reduced, *i. e.*, 537 acres against 10,462 acres in the previous year. This was in a great measure due to a large stock of opium of the previous year having remained in the State, as also to the complete cessation, from the 1st January 1914, of the export trade with China, to which country Baroda opium was generally shipped in previous years from the port of Bombay. The opium grown in the State was, therefore, consumed within the State limits. The total quantity of opium in the Baroda State was 219,859 seers, of which 5,577 seers was manufac-

tured during the year, the remaining 214,282 seers being the stock in hand at the beginning of the year. The total licit sales amounted to 14,156 seers, as shown in the margin, against 13,624 seers in 1913-14. The Navsári, Baroda and Kadi divisions show increases of 64, 212 and 447 seers, respectively, which are attributed to the celebration of a large number of marriages and a prosperous agricultural season, as also to the efficient control exercised by the State Excise preventive staff which has lately been strengthened. The rate of licit consumption per head of population was ·5 tola in Navsári, 1·4 in Baroda, 1·2 in Amreli and ·4 in Kadi, against ·5, 1·3, 1·3 and ·4 tola, respectively, in the previous year. The stocks held in the Baroda State at the end of the year were 156,582 seers as compared with 214,282 seers at the end of the previous year.

	1914-15.	1913-14.
	Seers.	Seers.
Navsári ...	1,232	1,168
Baroda ...	8,044	7,832
Amreli ...	1,833	2,024
Kadi ...	3,047	2,600
Total ...	14,156	13,624

Excise Opium Revenue. Total realizations.

59. The receipts of the year under report on account of Excise Opium (omitting the amount of Rs. 7,06,235 realized on account of the prime cost of the drug as issued from Ghazipur, which is handed over to the Government of the United Provinces) were Rs. 15,72,646 (Imperial Form No. 1, columns 21 to 23, 29 and 31). Adding to this Rs. 3,000 granted by the Government of India in consideration of confiscated opium sent to the Ghazipur Opium Factory, the aggregate gross revenue amounted to Rs. 15,75,646 against Rs. 14,24,097, which, for the reasons given in paragraph 51 above, was the real gross revenue, and not Rs. 15,61,003 as stated in the last Administration Report. The increase of Rs. 1,51,549 or 10·6 per cent. is due to the increase in the consumption of opium as mentioned in paragraph 53. The figures of gross receipts include the amount of Rs. 54,805 subsequently refunded to the several Native States on account of the difference between the issue rate at which opium was issued to them and the cost price *plus* freight actually paid by Government. The amount similarly refunded during the year 1913-14 was Rs. 2,26,702. The decrease of Rs. 1,71,897 in the amount refunded to the Native States during the year is attributed chiefly to no refunds due in 1913-14 having been paid during the year under report, as was done in the former year.

CHAPTER VIII.—FINANCIAL RESULTS.

60. The total realizations of the year under report, as shown in column 33 of Imperial Form No. 1, are contrasted in the following table with those of the previous four years :—

Head of Revenue.	Realizations in				
	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country spirit	1,28,29,509	1,39,73,967	1,45,65,065	1,50,90,574	1,40,68,913
2. Toddy	18,25,278	19,87,427	19,96,155	20,03,229	20,80,917
3. Imported foreign liquors and country liquors excised at tariff rates	2,43,030	2,58,754	2,58,265	2,61,072	2,90,794
4. Intoxicating drugs	7,99,337	7,20,711	7,45,998	9,24,487	8,60,475
5. Opium	11,18,890	9,70,617	12,15,040	15,55,060	15,67,031
6. Miscellaneous	95,294	93,306	84,441	27,107	44,740
Total ...	1,69,11,338	1,80,04,782	1,88,64,964	1,99,28,495	1,98,18,870

N. B.—The figures shown against item 1 are exclusive of the still-head duty on spirit issued from the Uran Distilleries for transport to Sind which now takes place in bond.

It will be seen from the above table that during the year the total excise receipts of the Presidency proper amounted to Rs. 1,98,18,870, a decrease of Rs. 1,09,625 or ·5 per cent., as compared with the receipts of the previous year, and an increase of Rs. 18,91,842 or 10·5 per cent. over the average realizations of the preceding three years (1910-11 to 1912-13). The decrease, which is noticeable under the heads " Country spirit " and " Intoxicating drugs ", is due to

causes which have been explained in Chapters III and VI, respectively. The revenue realized from country spirit shows a decrease of Rs. 1,27,661 or ·8 per cent. and that from intoxicating drugs of Rs. 64,012 or 6·9 per cent., as compared with the receipts of the previous year, and an increase of Rs. 11,79,399 or 8·5 per cent. and Rs. 1,05,126 or 13·9 per cent., respectively, over the average realizations of the preceding three years (1910-11 to 1912-13). The increase in revenue is chiefly under the heads "Imported foreign liquors" and "Toddy", and amounts to Rs. 28,822 or 11 per cent. and Rs. 23,688 or 1·1 per cent., respectively. In the previous four years a decrease in the consumption of country spirit was accompanied by an increase of revenue, but the year under report is marked by a decrease in both consumption and revenue.

61. Appendix M shows the demands, collections, refunds, remissions and balances of excise revenue for the year in the several districts of the Presidency proper, and Appendix N explains the difference between the collections of excise revenue as shown in the Accountant General's books and those given in Appendix M. As observed in the report for 1913-14, absolute accuracy in the figures of demands and balances for the financial year used in this report is not possible because in all districts, except Ratnágiri and Kánara (below-ghat), instalments of the tree-tax on toddy are paid according to the revenue year. The figures of collections are, however, correct.

Expenditure.

62. The expenditure of the Ábkári and Opium Departments is classed together under the major head "Excise", and in general the same establishments perform preventive duties for both branches. The details of the expenditure debited to "Excise" in each district, according to the statements furnished to me monthly by the Accountant General, are given in Imperial Form No. 2 appended. The total expenditure, exclusive of refunds and drawbacks (Rs. 1,04,005) for the year, was Rs. 9,66,263 against Rs. 9,71,346 in the previous year, the decrease, which amounts to ·5 per cent., occurring principally under the heads "Travelling Allowance" and "Supplies and Services".

The expenditure shown is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750), (2) Native States whose Ábkári and Hemp Drugs rights have been leased or acquired (Rs. 3,09,032), and (3) the Chief of Pálanpur and the Tálukdárs in the Mahikantha and Rewakantha Agencies for loss of transit duties on opium (Rs. 45,865). The gross total expenditure, including refunds and drawbacks and these three items of compensation, amounted to Rs. 15,68,915. Subtracting this amount from the gross revenue (Rs. 1,98,18,870) it will be seen that the net excise revenue of the year amounted to Rs. 1,82,49,955 as against Rs. 1,81,37,956 in the previous year, an increase of ·6 per cent. The proportion of expenditure (excluding refunds, drawbacks and compensations) to net revenue was slightly over 5 per cent. as last year.

Coercive processes for recovery of excise revenue.

63. Coercive processes for the recovery of arrears of excise revenue were found necessary during the year under report in the districts of Surat, Ratnágiri, Kánara (below-ghat), Dhárwár, Belgaum, Bijápur, Sholápur, Poona and East Khándesh. Beyond the issue of notices, however, no further steps had to be taken in the districts of Ratnágiri, Kánara (below-ghat), East Khándesh, Dhárwár, Belgaum and Sholápur. In Ratnágiri notices were issued in 15 cases, all in the Dápoli táluka. In Bijápur there were as many as 98 cases in which notices had to be issued, in all but two of which further action was unnecessary. In one case the moveable and in the other the immoveable property of the licensee was attached. In Poona coercive processes had to be resorted to in several instances for the recovery of tree-tax and toddy shop license fees. In the majority of the cases in the Poona district the dues were paid up on the issue of notices. In two cases the shops were ordered to be closed to enforce payment of instalments of license fees. In two other cases the licensees absconded after disposing of their property in order to evade payment of arrears, which were, however, recovered from their sureties and the owners of trees concerned. In Surat there was one case in which a tree-foot booth license fee had to be

recovered from the licensee by distress sale. From the above facts it will be seen that the extent to which coercive processes (beyond the service in a few cases of notice of demand) have been resorted to, for the realizations of the departmental revenue of nearly two crores of rupees, is insignificant.

Average revenue realised per proof gallon of country spirit.

64. The average revenue derived from a proof gallon of country spirits in the districts under the separate shop system including Bombay City was Rs. 6-7-7, which was Re. 0-6-11 in excess of that derived in 1913-14, as shown below:—

		1912-13.	1913-14.	1914-15.
1.	Issues in proof gallons	22,67,201	22,71,163	20,87,602
		Rs.	Rs.	Rs.
2.	(*a*) Still-head duty	1,18,25,687	1,21,90,117	1,17,54,682
	(*b*) Vend fees	15,32,771	15,24,968	17,62,453
	Total ...	1,33,58,458	1,37,15,085	1,35,17,135
		Rs. a. p.	Rs. a. p.	Rs. a. p.
3.	(*a*) Rate of still-head duty per proof gallon.	5 3 5	5 5 11	5 10 1
	(*b*) Rate of vend fee per proof gallon.	0 10 10	0 10 9	0 13 6
	Total ...	5 14 3	6 0 8	6 7 7

CHAPTER IX.—OFFENCES AGAINST A'BKA'RI AND OPIUM LAWS.

Offences against A'bkári Law. Total number of cases detected.

65. Appendix O shows the number of offences against the A'bkári Law detected in each district during the year by Government establishments and by the staff employed for this purpose by the farmers of country spirit under the heads (1) Offences relating to liquor, and (2) Offences relating to intoxicating drugs. The total number of cases detected was 2,139 as against 2,475 in the previous year, and the percentage of convictions to cases tried was 94·4 as compared with 94·5. Of the number of detected cases, 1,749 related to liquor and 390 to intoxicating drugs against 1,720 and 755 cases, respectively, in the previous year. The above figures include those for Bombay Town and Island where, as already stated, there was a very large decline in the number of cocaine cases detected. The figures for the mofussil for the year under report show an increase of seven cases over the corresponding figures for 1913-14 and of 308 cases over those for 1912-13, thereby proving that the activity of the preventive staff of the Deparment has been fully maintained. There was an increase in the number of detected cases in 7 out of the 20 district areas dealt with in this report. Four cases are shown as having been detected by the farmers' staff against the same number in the previous year.

Fluctuations in the number of cases detected under liquor.

66. Cases of illicit distillation and possession of implements for unlicensed manufacture increased by 159, those of illicit importation and possession of liquor decreased by 27 and those of other offences pertaining to liquor decreased by 103. The districts showing marked increases in the first class of cases are West Khándesh (97), Kaira (41) and Panch Maháls (36). In West Khándesh the increase is very satisfactory and testifies to the increased vigilance of the Excise staff in the Nandurbár, Taloda and Sákri Tálukas and the Nawápur Petha, all of which areas abound in mhowra trees. The increase in Kaira is due to the increase in the number and activity of the Excise staff as well as to a liberal method of rewarding informers. Some of the credit for the success of the Department in dealing with excise crime in this district continues to be due to the magistracy for their prompt disposal of excise cases, the infliction of deterrent punishments and the imposition of fine in addition in cases in which it was likely to fall upon

well-to-do persons behind the actual culprits. In the Panch Mahâls the increase was chiefly in the Dohad-Jhálod Mahâls and is attributed to more vigorous efforts on the part of the Excise staff in the detection of cases. The districts in which excise offences of this class have decreased are Thána (21), Násik (20) and Poona (11). The districts showing noticeable increases in detected cases of illicit importation and possession were principally Belgaum (24) and the Panch Mahâls (20), while Bijápur, Surat, Kolába and Ratnágiri showed a decrease of 40, 25, 11 and 8, respectively. A noticeable decrease in miscellaneous cases occurred in Thána (50).

Fluctuations in the number of cases detected under intoxicating drugs.

There was a large falling off in the number of cases relating to intoxicating drugs. Although the number of offences of illicit cultivation of hemp and manufacture of intoxicating drugs increased by 11, those of illicit importation decreased by 30 and those of illicit transport, possession and sale by 339 The large decrease in the last class of offences was chiefly in respect of cocaine in Bombay, already explained, and was not due to any lack of vigilance or inefficiency on the part of the Excise staff there which continued throughout the year to make special night patrols in the cocaine-hawking areas.

Fluctuations in the number of cases of drunkenness.

67. Appendix Q shows the number of cases under the heads (1) drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) convictions of licensees for permitting drunkenness on their premises, and (3) licensees dealt with by the Excise staff for permitting drunkenness in contravention of their license. The total number of cases detected was 6,386 as against 4,843 in the previous year. Of the total number of cases, 6,379 are classed under head (1), five being cases of drunkenness on licensed premises and 6,374 of cases occurring elsewhere. There was during the year one case of conviction of a licensee for permitting drunkenness on his premises against two in the previous year, while there were six cases in which licensees were dealt with by the Excise Department for allowing drunkenness on the premises as against five in the previous year. In Bombay the number of cases of drunkenness occurring elsewhere than on licensed premises increased during the year under report by 1,312 or 40 per cent. A strict inspection of country liquor shops has led to persons showing the slightest signs of intoxication being told by the shopkeepers to move out, with the result that they fall into the hands of the police and are prosecuted. Several of the prosecutions during the year under report were instituted against camp-followers and other low caste servants who came to Bombay with regiments. The police too have been very energetic in bringing drunken and disorderly persons before the Honorary Presidency Magistrates. The matter of securing closer co-operation between the local police and the excise officers with reference to the inspection of liquor shops for detection of cases of drunkenness is receiving the careful attention of the Excise Department.

Offences against the Opium Act.

68. Appendix P shows the number of cases investigated under the Opium Act during the year under report. It will be seen that 250 such cases were brought to trial in British districts and 70 in Native States against 292 and 100 cases, respectively, in the previous year. Of the total number of cases detected, 162 and 104 were on account of "Illegal possession" and "Illegal import", respectively. The decrease under both these classes may be attributed principally to the fact that the public have become more generally acquainted with the fact that the limit of possession of opium has been lowered from three tolas to one tola. About 85 per cent. of the persons brought to trial were convicted. Out of 295 seers of opium seized in these cases, 48 seers were taken in British districts and 247 seers in Native States. Of the fines adjudged in these cases, Rs. 3,096 were recovered in British territory and Rs. 1,229 in Native States.

An important case of opium smuggling was detected on the 23rd December 1914 by two peons of the Salt Department who arrested a Rabari of Veloda in the Pátan Táluka of the Baroda State with 19¼ lbs. of opium and a brass scale in his possession at the Pálanpur Railway Station The opium was in balls placed in two bags which were concealed in a bundle of clothes. The accused was convicted and sentenced to undergo seven months' rigorous imprisonment.

The Excise Intelligence Bureau.

69. The Excise Intelligence Bureau continued throughout the year the publication of important information relating to Excise crime in the weekly Excise Supplement to the *Police Gazette* It also carried on the work described in paragraph 66 of the Administration Report for 1913-14. The Excise Museum received several interesting additions during the year under report. History sheets of important cocaine and opium smugglers are now published and have been supplied to Excise officers and others concerned, who, it is expected, will find them a useful guide in the matter of checking and suppressing the smuggling of cocaine and opium. In December 1914 a confidential memorandum was published by the Bureau relating to the stocks of opium in Málwa and Rájputána and the smuggling of opium from these States into the Bombay Presidency. A Finger Print Branch has now been attached to the Bureau and is in charge of an experienced officer of the Excise Department who has been through the usual course of training, and has qualified as an expert, at the Police Finger Print Bureau in Poona. Excise officers at the head-quarter stations of the principal districts are being instructed by him in the taking of finger prints and a regular system of recording the finger prints of important excise offenders has been organized.

CHAPTER X.—General Summary.

70. The year has not been an uneventful one, especially with regard to country spirit. It saw the introduction of measures for the substitution of mhowra for toddy spirit in the Ratnágiri district and in the coast tálukas of the Kánara district. The minimum guarantee system was entirely abolished in the Presidency both in respect of country spirit and toddy and the way paved for the introduction in the current year of a system of separate shops both in Coast Kánara and the Sankheda Mewás. The cause of temperance was advanced by the adoption during the year of measures for encouraging the consumption of weak spirit by licensing shops for the exclusive sale of 60° U. P. and 40° U. P. spirit. Arrangements were also made for the leasing of A'bkári rights of Native States on a more satisfactory basis than hitherto.

The main feature of the administration of the year under report is a marked decline in the total excise revenue accompanied by a falling off in the consumption of country spirit and toddy. This result, in the case of country spirit, is partly due to the measures adopted for encouraging the consumption of 60° U. P. and partly to the reductions effected in the number of licensed shops. The decrease in the consumption of toddy is insignificant, and the marginally-noted figures of consumption from 1908-09, in which year the experiment was first made of giving out tree-foot booths freely so as to encourage the sale of raw toddy in preference to that of spirit, go to prove that fresh toddy as a drink is becoming very popular and in some parts tends to take the place of the more intoxicating and more expensive country spirit. The proportion of the direct taxation on country spirit, *i. e.*, the still-head duty, to the indirect taxation, which consists chiefly in the license fee, ranges from 16·5 : 1 in Belgaum, where it is the highest, to 3·8 : 1 in West Khándesh, where it is the lowest, while that of the direct taxation on toddy, *i. e.*, the tree tax, to the indirect taxation in the shape chiefly of license fees, ranges from 1·6 : 1 in Kolába to ·3 : 1 in West Khándesh. In no case is the indirect taxation higher than the direct in the case of country spirit, but it is so in the case of toddy in the districts of the Panch Maháls, Dhárwár, Belgaum, Sholápur, Poona and West Khándesh. The direct taxation on toddy in a higher proportion than 10 : 1 occurs only in the case of one district, *viz.*, Kolába, while as regards country spirit this proportion obtains in the case of as many as ten districts.

	Gallons.
1908-09	6,347,029
1909 10 ...	7,127,894
1910-11 ...	7,278,767
1911-12 ...	7,239,649
1912-13 ...	7,590,829
1913-14 ...	8,939,403
1914-15	8,902,554.

In regard to the vend of opium the whole Presidency has now been brought under the separate shop system by its extension during the year to the districts of Ahmedabad, Kaira, Panch Mahás and Broach. The consumption shows a slight increase only and there is no likelihood of wide variations in the near future.

* These figures do not include the consumption in Bombay City, but the total consumption for 1914-15 shown in column 14 of Appendix E to the Report (10,326,628 gallons) is inclusive of consumption in that city.

It is satisfactory to note that the raising of the duty on ganja and charas with a view to diminishing their consumption has had the desired effect.

An Excise Departmental Conference was held by Mr. Quin in the month of September at which several questions of current importance were discussed.

I have the honour to be,

Sir,

Your most obedient servant,

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX A.

Country liquor supply prices.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates. 25° U. P. per gallon.	Sanctioned supply rates. 60° U. P. per gallon.
				Rs. a. p.	Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Maháls.	Ahmedabad bonded warehouse.	0 13 9	0 7 0
Kaira ...			Anand bonded warehouse.	0 13 6	0 7 0 (40° U.P.) 0 10 9 (60° U.P.)
Panch Maháls ..			Godhra distillery ...	0 11 9	0 7 0
Broach ..			Broach bonded warehouse.	0 13 6	0 7 0
Surat ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Surat.	Surat distillery ... Bulsár bonded warehouse. Bárdoli bonded warehouse.	0 13 0	0 7 0
Dángs ...	Do. ...	Ahwa distillery ...	Ahwa distillery ...	0 10 0	0 5 0
Thána.					
Sálsette Táluka ...	Messrs. Sorabji Hormasji Broacha and Co.	Uran Distilleries ...	Thána bonded warehouse.	0 12 0	0 6 6
Bassein do. ...			Bassein bonded warehouse.		
Máhim do. ...			Máhim bonded warehouse.		
Kolába.					
The whole of the district except Karjat and Panvel talukas.	Messrs. Hormusji Maneckji Bhiwandiwalla and Co.	Uran Distilleries ...	Mahád bonded warehouse. Alibág do. ... Roha do. ... Pen do. ...	0 12 0	0 6 6
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa, near Poona.	Mundhwa distillery. Ahmednagar bonded warehouse. Sátára bonded warehouse. Sholápur bonded warehouse.	0 12 6	0 6 3
Ahmednagar ...					
Sátára ...					
Sholápur ...					
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse. Málegaon bonded warehouse. Dhulia distillery ... Nandurbár bonded warehouse. Dhulia distillery ... Jalgaon bonded warehouse.	0 11 6	0 6 0
West Khándesh ...					
East Khándesh ...					
Kánara (above-ghát)...	Mr. Burjorji Manekji Patel.	Government Central distillery at Belgaum.	Sirsi bonded warehouse.	0 13 6	0 8 0
Belgaum ...			Belgaum distillery .		
Dhárwár ...		Government Central distillery at Dhárwár.	Dhárwár distillery . Gadag bonded warehouse. Háveri bonded warehouse.	0 13 6	0 8 0
Bijápur ...			Bijápur bonded warehouse.		

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country liquor shops closed during 1914-15.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad ...	Ahmedabad Municipality ...	...	1	1	...	2
2	Kaira ...	.....	...	...	...	...	...
3	Panch Mahals ...	Godhra Municipality ...	...	2	...	...	2
4	Broach ...	1. Broach Municipality ...	...	...	1	...	5
		2. Ankleshwar Táluka ...	2				
		3. Hansot do. ...	2				
5	Surat ...	1. Surat Municipality ...	...	...	...	...	14
		2. Chorási Táluka ...	1				
		Ránder Municipality ...					
		3. Olpád Táluka ...	1				
		4. Bárdoli Táluka including Válod.	...				
		5. Jaláipur Táluka ...	...				
		6. Chikhli do. ...	4				
		7. Bulsár do. ...	3				
		8. Párdi do. ...	1				
		9. Mándvi do. ...	4				
6	Thána ...	1. Bandra Municipal ty ...	1	1	...	...	44
		2. Thána do. ...	...				
		3. Sálsettte Táluka ...	8				
		4. Bassein do. ...	7				
		5. Máhim do. ...	8				
		6. Dáhánu Táluka and Umbergaon Petha.	9				
		7. Kalyán Táluka ...	6				
		8. Bhiwndi do. ...	5				
		9. Murbád do. ...	1				
		10. Sháhpur do. ...	1				
		11. Váda do. (excluding Mokhada Petha).	2				
7	Bombay ...	One Committee for each of the seven Municipal Wards.	10	...	...	...	10
8	Kolába ...	1. Alibág Táluka ...	3	1	...	...	21
		2. Pen do. ...	2				
		3. Panwel do. ...	12				
		4 Karjat do. ...	1				
		5. Roha do. ...	2				
9	Ratnágiri ...	Ratnágiri town ...	...	2	...	...	2
10	Kánara ...	.....	...	...	16	...	16
11	Dhárwár ...	1. Dhárwár Municipality ...	...	...	...	...	...
		2. Hubli do. ...	...				
		3. Gadag do. ...	...				
12	Belgaum ...	Belgaum City and Cantonment Municipality.	...	4	...	...	4

(a) One of the meetings was held for the
(b) The committee simply gave opinion
(1) reducing the number of
(2) extending restriction of sale
(c) Simply gave opinion that no reduction
(d) In this case effect is to be given from
(e) No meetings were held, but the com
(f) This is under

B.

Details as to meetings of Committees in 1914-15.				Hours for sale at shops during 1914-15.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given: Wholly.	Number of recommendations to which effect given: Partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. m.	P. m.	
...	...	...	...	...	0	8 30	
...	...	...	...	...	9 0	8 30	Nadiád, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
...	...	...	...	...	9 0	8 0	Godhra town.
						9 0	Rural areas.
1	2	1	...	1	9 0	8 30	Broach City and Ankleshvar town.
1	1	1	...	...		9 0	Rural areas.
1	1	1	...	...			
(a) 2	2	1	1	...		8 0	Surat City.
1	2	1	1	...			
...	...	...	...	...			
(b) 1	...	...	...	...			
1	2	1	...	1	9 0	8 30	Bulsár and Rander towns.
1	2	2	...	...			
1	2	1	...	1			
1	3	2	...	1			
(b) 1	...	...	...	...			
2	6	3	1	2		9 0	Rural areas.
1	1	1	...	...		8 30	Thána, Kurla, Bándra, Kalyán and Bhiwndi towns.
1	3	2	...	(d) 1			
1	...	...	...	...			
...	...	...	...	...			
1	...	...	...	...			
...	...	...	...	...	9 0		
...	...	...	...	...			
...	...	...	...	...		9 0	Rural area.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
(e) 4	4	4	...	...	9 30	9 30	
						2 0	On the second day of the Holi festival.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	9 0	9 0	
...	...	...	...	...			
1	(f) 1	...	...	...			
...	...	...	...	...	9 0	8 30	Ratnágiri, Málwan, Vengurla and Chiplun towns.
						9 0	Rural areas.
...	...	...	...	...	9 0	8 30	Kárwár and Kumta towns.
						9 0	Rural areas.
1	2	...	...	2	9 30	8 0	Dhárwár, Hubli, Gadag and Ranebennur towns.
1	1	...	...	1			
1	3	...	...	3		8 30	Rural areas.
1	1	1	...	...	9 30	8 0	Belgaum, Athni and Nipáni towns.
						8 30	Rural areas.

ake of general discussion and exchange of views,
in the nagative regarding—
shops.
of 60° U. P. to any more shops.
should be made in the number of liquor shops.
1st April 1916.
mittees were consulted by circulars.
consideration.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country liquor shops closed during 1914-15.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
13	Bijápur ...	Bijápur Municipality ...	...	...	...	...	...
14	Sholápur ...	Sholápur do. ...	...	...	...	...	...
15	Sátára ...	Sátára do. ...	1	1	...	...	2
16	Poona ...	1. Poona City Municipality...	1	...	...	...	1
		2. Poona Cantonment and Suburban Municipality...	...				
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingar Municipality.	...	1	...	...	1
18	Násik ...	1. Násik Municipality ...	...	...	1	...	1
		2. Málegaon do. ...	...				
19	West Khándesh	1. Dhulia Municipality ...	...	...	...	...	12
		2. Nandurbár Táluka ...	4				
		3. Sakri do. ...	3				
		4. Táloda do. ...	1				
		5. Sháháda do. ...	1				
		6. Shirpur do. ...	1				
		7. Navápur Petha ...	2				
20	East Khándesh ...	.....	...	6	...	...	6
		Total ...	105	19	19	...	143

B—*continued.*

Details as to meetings of Committees in 1914-15.					Hours for sale at shops during 1914-15.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given		to which effect not given.	Opening.	Closing.	
		Wholly.	Partly.				
4					5		6
					A. m.	P. m.	
...	...	...	...	...	9 30	8 0	Bijápur, Bágalkot, Guledgudd and Ilkal towns.
						8 30	Rural areas.
..	...	..	...	...	9 30	8 0	Sholápur City, Bársi and Pandharpur towns.
						8 30	Rural areas.
..	...	...	..	...	9 30	8 0	Sátára, Wái, Karad, Miraj and Sángli towns.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Poona City, Cantonment and Kirkee
...	...	..	...	...		8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Ahmednagar City, Cantonment and Sangamner town.
						8 30	Rural areas.
1	...	...	...	...	9 30	8 30	Násik City, Málegaon and Yeola towns.
1	4	...	1	3		9 0	Rural areas.
1	1	1	...	...	9 30	8 30	Dhulia and Nandurbár towns.
1	1	1	...	...			
1	1	1	...	...			
1	1	...	...	1			
...	...	...	...	...		9 0	Rural areas.
1	1	1	...	...			
1	1	1	...	...		8 30	Jalgaon, Nasirabad, Bhusával, Parola, Amalner, Chopda, Dharangaon and Erandol towns.
...	...	...	...	...	9 30		
						9 0	Rural areas.
...	...	...	...	...	.....		

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX C.

Statement showing for each British district of the Bombay Presidency excluding Bombay City the consumption of country spirit in urban and rural areas during the year 1914-1915.

Serial N.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i. e.* districts exluding columns 3 to 6).		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6	7	8	9
				Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad ...	3	251,239	58,723	11·2	576,570	24,960	2·1
2	Kaira ...	5	75,921	15,226	9·6	615,823	15,168	1·2
3	Panch Mahâls ..	1	22,144	8,245	17·9	300,551	48,459	7·7
4	Broach ..	2	54,747	34,640	30·4	251,970	23,934	4·5
5	Surat ...	3	141,529	74,231	25·2	512,580	2,02,221	18·9
6	Thâna ...	5	80,850	72,523	43·0	801,459	2,54,289	15·2
7	Kolâba ...	1	3,467	4,258	58·9	590,699	1,12,680	9·1
8	Ratnâgiri ..	4	66,928	17,366	12·4	1,136,710	57,407	2·4
9	Kânara ...	2	28,502	7,881	13·3	402,046	31,291	3·7
10	Dhârwâr ...	4	133,089	49,513	17·8	802,916	50,509	2·7
11	Belgaum ...	3	67,251	27,655	19·7	876,569	33,582	1·8
12	Bijâpur ...	4	70,391	12,978	8·8	792,582	15,913	0·9
13	Sholâpur ...	3	107,992	31,371	13·9	660,338	7,073	0·5
14	Sâtâra ...	3	41,569	12,599	14·5	1,039,709	26,400	1·2
15	Poona ...	3	183,074	95,522	25·0	888,438	30,613	1·6
16	Ahmednagar ...	2	48,147	21,946	21·9	897,158	8,892	0·5
17	Nâsik ...	3	69,280	24,637	17·1	835,759	79,722	4·6
18	West Khândesh ...	2	42,639	19,192	21·6	538,084	1,24,532	11·1
19	East Khândesh ..	8	122,380	36,526	14·3	912,506	1,04,456	5·5
	Total ...	61	1,611,139	6,25,032	18·6	13,522,467	12,52,151	4·4

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkâri.

APPENDIX D.

Statement showing (1) the consumption of country spirit in proof gallons; (2) the rate of consumption per head of A'bkári management; (4) the actual realisations on account of still-head duty, license fees, etc.; (5) the proof gallon of spirit consumed in each British district of the Presidency during the year 1914-15

1.	2	3	4	5		6		7	8		
				(5) Consumption of country spirit in terms of proof.							
				1914-15.		Average of previous 5 years.		Minimum revenue guaranteed in monopoly districts, including Native States attached to them for A'bkári management.	Actual realisations.		
Serial No.	District.	Area.	Population.	Total.	Rate per head of population.	Total.	Rate per head of population.		Still-head duty.	Deficiency.	Total.
		Sq. m.		Gallons.	Drams.	Gallons.	Drams	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	3,816	827,809	87,072	5·05	76,315	4·4	.....	4,03,155 *53,958*	...	4,03,155 *53,958*
2	Kaira	1,595	691,744	30,394	2·1	20,812	1·4	.....	88,026 *1,599*	...	88,026 *1,599*
3	Panch Mahâls	1,606	322,695	56,704	8·4	58,033	8·6	.....	1,37,763 *82,159*	...	1,37,763 *82,159*
4	Broach	1,467	306,717	58,574	9·2	66,153	10·4	.....	3,45,168	..	3,45,168
5	Surat	1,653	654,109	276,452	20·3	275,984	20·3	.....	11,18,490 *31,890*	...	11,18,490 *31,890*
6	Thána	3,573	882,309	326,812	17·8	323,924	17·6	.....	16,98,238 *65,325*		16,98,238 *65,325*
7	Bombay	22	979,445	460,908	22·6	476,330	23·3	.....	32,50,013	...	32,50,013
8	Kolába	2,131	594,166	116,938	9·4	131,331	10·6	.....	5,78,528 *15,261*	...	5,78,528 *15,261*
9	Ratnágiri	3,998	1,203,638	74,773	3·0	91,995	3·7	.....	2,72,377	...	2,72,377
10	Kánara ... Below-ghát	1,306	430,548	20,110	4·4	21,986	4·8	(i) 17,917	47,368	...	47,368
	Kánara ... Above-ghát	2,639		19,062		21,316		... ..	1,34,825	...	1,34,825
11	Dhárwár	4,602	1,026,005	100,022	4·7	105,482	4·9	.....	7,11,249 *60,128*	...	7,11,249 *60,128*
12	Belgaum	4,649	943,820	61,237	3·1	65,622	3·3	... ..	4,34,804 *87,809*	...	4,34,804 *87,809*
13	Bijápur	5,669	862,973	28,891	1·7	37,923	2·1	.....	1,70,612 *5,658*	...	1,70,612 *5,658*
14	Sholápur	4,541	768,330	38,444	2·4	40,460	2·5	.....	2,58,555 *15,527*	...	2,58,555 *15,527*
15	Sátára	4,825	1,081,278	38,999	1·7	38,393	1·7	.....	2,21,700 *65,245*	...	2,21,700 *65,245*
16	Poona	5,349	1,071,512	126,185	5·6	124,388	5·6	.....	8,92,474 *33,096*	...	8,92,474 *33,096*
17	Ahmednagar	6,586	945,305	30,838	1·6	29,388	1·5	.. ..	1,84,525	...	1,84,525
18	Násik	5,850	905,039	104,359	5·5	111,125	5·9	.....	5,02,418	...	5,02,418
19	West Khándesh	10,041	580,723	143,724	11·9	181,860	15·03	.....	5,00,769 *43,256*	...	5,00,769 *43,256*
20	East Khándesh		1,034,886	140,982	6·5	192,529	8·9	.....	6,14,895	...	6,14,895
	Total for Districts ...	75,918	16,113,051	2,341,480	7·0	2,491,349	7·4	17,917	1,25,65,952 *5,60,911*	...	1,25,65,952 *5,60,911*

9			10		11		
Other receipts on account of country spirit (including out-stills, distilling fees and miscellaneous).			Total realisations.		Maximum selling prices per gallon.		
					Mhowra or Molasses Spirit.		
License fees.	Other receipts.	Total.	1914-15.	Average of previous 5 years.	25° U.P.	60° U.P.	40° U.P.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a.
40,698	...	40,698	4,43,853	3,85,222	5 4 (*a*) 3 12 (*a-1*)	2 10 (*a*) 1 14 (*a-1*)	...
2,236		*2,236*	*56,194*	*10,224*	4 8 (*a-2*) 3 12 (*a-3*)	2 4 (*a-2*)	2 4 (*a-3*)
					2 10 (*a-4*)	1 5 (*a-4*)	(45° *U.P.*)
9,870	...	9,870	97,896	64,822	3 12 (*b*)	1 14 (*b*)	2-4 (*b-2*)
187		*187*	*1,786*	*6,325*	3 0 (*b-1*)	1 8 (*b-1*)	3-0 (*b-3*)
53,068	...	53,068	1,90,831	1,22,936	3 12 (*c*)	1 14 (*c*)	
482		*482*	*82,641*	*60,055*	3 0 (*c-1*)	1 8 (*c-1*)	...
37,066	...	37,066	3,82,234	3,44,851	6 0	3 0	...
1,58,225	...	1,58,225	12,76,715	11,66,139	5 4 (*d*) 4 8 (*d-1*)	2 10 (*d*) 2 4 (*d-1*)	
2,085		*2,085*	*33,975*	*26,178*	3 0 (*d-2*)	1 8 (*d-2*)	...
1,72,204	...	1,72,204	18,70,442	14,92,652	6 12 (*e*) 6 0 (*e-1*)	3 6 (*e*) 3 0 (*e-1*)	
			65,325	*39,988*	5 4 (*e-2*) 4 8 (*e-3*)	2 10 (*e-2*) 2 4 (*e-3*)	...
7,04,592	...	7,04,592	39,54,60	35,99,268	.....	.....	...
59,957	...	59,957	6,38,485	5,89,104	5 4	2 10	...
1,089		*1,089*	*16,350*	*16,676*			
5,000	...	5,000	2,77,377	2,12,290	4 8	2 4	...
...	..	...	47,368	31,531	3 12	.....	3 0
10,377	...	10,377	1,45,202	1,19,824	6 12	3 6	...
52,216	...	52,216	7,63,465	6,27,947	6 12	3 6	...
2,655		*2,655*	*62,783*	*48,897*			
28,781	...	28,781	4,63,585	4,19,136	6 12	3 6	...
2,860		*2,860*	*90,669*	*76,433*			
10,691	...	10,691	1,81,303	2,12,909	6 0	3 0	
160		*160*	*5,818*	*5,005*			
26,008	...	26,008	2,84,563	2,63,433	6 12	3 6	...
975		*975*	*16,502*	*14,526*			
21,733	...	21,733	2,43,433	2,29,366	6 0	3 0	...
3,900		*3,900*	*69,145*	*52,904*			
76,526	...	76,526	9,69,000	9,09,675	6 12	3 6	..
1,385		*1,385*	*34,481*	*18,975*			
15,347	...	15,347	1,99,872	1,77,339	6 0	3 0	...
60,801	...	60,801	5,63,219	5,33,389	6 0 (*f*) 3 12 (*f-1*)	3 0 (*f*) 1 14 (*f-1*)	...
					5 4 (*f-2*)	2 10 (*f-2*)	
1,40,445	7,250	1,47,695	6,48,464	7,33,179	5 4 (*g*)	2 10 (*g*)	
2,100		*2,100*	*45,356*	*70,867*	3 12 (*g-1*)	1 14 (*g-1*)	...
1,31,081	...	1,31,081	7,45,976	9,82,591	6 0 (*h*) 5 4 (*h-1*)	3 0 (*h*) 2 10 (*h-1*)	...
18,14,686	7,250	18,21,936	1,43,87,688	1,32,17,603	.....	.....	...
20,114		*20,114*	*5,81,025*	*4,47,053*	.....	.....	...

Maximum selling prices per gallon.			Incidence per 1914-15.			
Toddy Spirit.			Still-head duty.	License fees.	Other receipts.	Total.
25° U.P.	60° U.P.	40° U.P.				
Rs a.	Rs a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.. ...	. ...	...	4 10 1	0 7 6	.. ...	5 1 7
.. ..	.. ...	...	2 14 4	0 5 2	.....	3 3 6
... .	.....	...	2 6 10	0 15 0	.....	3 5 10
.....	... ..	...	5 14 3	0 10 1	.....	6 8 4
... .	.. ...	...	4 0 9	0 9 2	.....	4 9 11
...	.....	...	5 3 2	0 8 5	.....	5 11 7
.....	.....	...	7 0 10	1 8 6	.....	8 9 4
.....	.....	...	4 15 2	0 8 2	.....	5 7 4
5 4	2 10	...	3 10 3	0 1 1	.....	3 11 4
4 8	.....	3 12	2 5 8	...	.....	2 5 8
. ..	.. ...	...	7 1 2	0 8 8	.....	7 9 10
. .	...	...	7 1 9	0 8 4	.....	7 10 1
.. ...	.....	...	7 1 7	0 7 6	.....	7 9 1
.....	... ..	...	5 14 6	0 5 11	.....	6 4 5
.....	.....	...	6 11 7	0 10 10	.....	7 6 5
.....	...	...	5 10 11	0 8 11	.....	6 3 10
.....	.....	...	7 1 2	0 9 8	.....	7 10 10
.....	.....	...	5 15 9	0 8 0	.....	6 7 9
...	. ...	...	4 13 0	0 9 4	.....	5 6 4
... .	.....	...	3 7 9	0 15 8	0 0 10	4 8 3
... ..	.....	...	4 5 9	0 14 2	.. ...	5 3 11
.....	.....	...	5 5 10	0 12 5	0 0 1	6 2 4

(*i*) Including drawback on account of tree-tax is Rs. 30,000.

(*j*) The figures of consumption shown in this Appendix D indicate actual sales by shopkeepers, while Imperial Form No. 4 gives issues from distilleries, depôts and bonded warehouses.

D.

population; (3) the minimum revenue guaranteed in monopoly districts, including Native States attached to them for maximum selling prices per gallon for Mhowra and Toddy spirits; and (6) the incidence of duty, fees, etc., per and also similar information for important towns or areas of such districts for the same period.

13								14
proof gallon of								
Average of previous 5 years.								Remarks.
Still-head duty.			License fees.			Other receipts.		Total.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
4	8	9	0	7	3	0	1	0	5	1	0	(*a*) Ahmedabad City, Cantonment and 10 miles round.
												(*a-1*) Parántij Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
												(*a-2*) Rest of the district.
2	11	3	0	6	6	...			3	1	9	(*a-3*) Deesa Cantonment.
												(*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Idár, Dánta and Pol and those mentioned under (*a-1*), (*b*) and (*b-1*).
1	9	3	0	8	6	0	0	1	2	1	10	(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency.
4	8	8	0	11	2	0	0	1	5	3	11	(*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khadal Táluka.
												(*b-2*) Kapadvanj Táluka.
3	10	10	0	8	8	...			4	3	6	(*b-3*) Mátar and Anand Tálukas.
												(*c*) Whole of the district and Bhadarwa and Dodka Mewás States and Sankheda Mewás from 1st April to 14th December 1914.
												(*c-1*) Sankheda Mewás from 15th December 1914, Bálásinor State in the Rewa Kántha Agency and Pandu Mewás.
4	7	0	0	2	10	...			4	9	10	(*d*) Surat City and 5 miles round and Chorási and Olpád Tálukas and western part of Bulsár Táluka and the towns of Párdi and Umarsadi.
6	5	2	1	4	6	...			7	9	8	(*d-1*) Jaláipur Táluka and western part of Bárdoli, Mándvi and Chikhli Tálukas and Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár, Mándvi, Bárdoli and Chikhli Tálukas.
4	5	4	0	2	5	...			4	7	9	(*d-2*) The Dángs.
2	5	4	...			0	0	8	2	6	0	(*e*) Sálsette Táluka.
												(*e-1*) Bassein Town.
1	6	8	...			0	0	5	1	7	1	(*e-2*) Rest of Bassein Táluka and rest of the district except Umbergaon Petha.
												(*e-3*) Umbergaon Petha.
5	2	4	0	6	10	0	0	1	5	9	3	
5	7	2	0	6	6	0	1	1	5	14	9	
5	14	3	0	6	10	0	0	2	6	5	3	
5	3	8	0	5	4	0	0	1	5	9	1	
5	12	5	0	12	3	...			6	8	8	
5	7	9	0	7	7	0	0	1	5	15	5	
6	3	9	1	0	9	0	0	1	7	4	7	
5	7	10	0	9	1	0	0	2	6	1	1	
4	2	3	0	10	8	...			4	12	11	(*f*) Násik City.
												(*f-1*) Peint Táluka.
												(*f-2*) Rest of the district.
3	4	5	0	11	6	0	0	9	4	0	8	(*g*) Whole of the district except Navápur Petha.
												(*g-1*) Navápur Petha.
4	3	8	0	14	4	0	0	1	5	2	1	(*h*) Bhusával Town.
												(*h-1*) Rest of the district.
4	10	4	0	10	4	0	0	2	5	4	10	

Note.—Figures in italics in columns 8, 9 and 10 are for the Native States attached to British Districts for A'bkári management.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári

Memorandum of Country Spirit Consumption, etc., in certain large towns.

1	2	3	4		5		6	7	8	
Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof.				Actual realisations still-head duty (a).	License fees (b).	Total realisations.	
			1914-1915.		Average of previous 5 years.				1914-15.	Average of previous 5 years.
			Total gallons.	Rate per head of population	Total gallons.	Rate per head of population				
				Drams.		Drams.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment ...	216,777	54,396	12·0	48,288	10·7	2,64,720	19,080	2,83,800	2,56,399
2	Broach City	43,403	26,774	29·6	28,350	31·1	1,53,602	21,05·	1,74,652	1,52,042
3	Surat City	114,868	55,728	23·3	52,163	21·8	2,76,394	33,650	3,10,044	2,84,536
	Thána District.									
4	Thána Town	15,591	20,758	63·9	16,399	50·5	1,02,304	6,025	1,08,329	86,400
5	Bándra do.	24,286	21,378	42·2	23,296	46·0	1,29,373	8,472	1,37,845	1,18,305
6	Coorla do.	15,081	8,632	25·6	8,543	27·2	51,319	3,125	54,444	47,128
7	Bassein do.	9,598	12,465	62·3	10,219	51·1	60,646	3,450	64,096	52,609
	Kolába District.									
8	Panvel Town	6,757	7,934	76·4	7,412	52·6	33,796	.....	33,796	32,025
9	Alibág do.	3,467	4,258	58·9	3,488	48·3	18,572	2,386	20,958	15,423
	Dhárwár District.									
10	Dhárwár City	30,289	9,961	15·8	11,239	17·8	69,730	7,440	77,170	64,796
11	Hubli Town	61,440	26,236	20·5	28,477	22·2	1,83,652	20,320	2,03,972	2,01,237
12	Belgaum City and Cantonment	42,623	23,731	26·7	29,081	32·7	1,66,115	19,965	1,86,080	1,69,940
13	Sholápur City, Cantonment and places within ten miles round.	105,575	24,139	10·1	23,976	10·9	1,56,051	13,792	1,69,843	1,78,679
14	Sátára City and Cantonment	19,145	9,925	24·9	10,587	26·5	58,950	7,073	66,023	64,083
15	Poona City and Cantonment	158,856	93,865	28·4	94,356	28·5	6,55,996	59,050	7,15,046	7,16,629
16	Ahmednagar City and Cantonment ...	42,940	21,203	23·7	21,184	23·7	1,25,695	10,850	1,36,545	1,27,427
17	Násik City	33,463	11,812	16·9	12,634	18·1	67,652	6,870	74,522	70,527
	West Khándesh.									
18	Dhulia Town	30,800	13,575	21·1	12,647	19·7	57,318	11,500	68,818	68,124
	East Khándesh.									
19	Jalgaon Town	17,867	7,831	21·04	6,634	17·8	34,402	3,852	38,254	36,580
20	Bhusával do.	18,312	10,764	28·2	11,243	29·5	58,138	10,235	68,373	61,911
	Total for Towns ...	1,013,190	464,765	22·1	460,216	21·8	27,24,425	2,68,185	29,92,610	28,04,603

1	2	9		10			11			12
Serial No.	Towns.	Maximum selling prices of Mhowra or Molasses spirit per gallon.		Incidence per proof gallon of						Remarks.
				1914-15.			Average of previous 5 years.			
		25° U. P.	60° U. P.	Still-head duty.	License fees.	Total.	Still-head duty.	License fees.	Total.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad City and Cantonment	5 4 0	2 10 0	4 13 10	0 5 7	5 3 5	4 12 10	0 8 3	5 5 1	(a) Figures in this column represent duty on liquor actually consumed.
2	Broach City	6 0 0	3 0 0	5 11 9	0 12 7	6 8 4	4 10 3	0 12 1	5 6 4	
3	Surat City	5 4 0	2 10 0	4 15 4	0 9 3	5 9 0	4 11 8	0 11 8	5 7 4	(b) Figures in this column represent fees for which shops were sold.
	Thána District.									
4	Thána Town	6 12 0	3 6 0	4 14 10	0 4 8	5 3 6	5 0 4	...	5 0 4	
5	Bándra do.			6 0 10	0 6 4	6 7 2	4 14 9	...	4 14 9	
6	Coorla do.			6 6 3	0 6 3	6 12 6	4 15 9	...	4 15 9	
7	Bassein do.	6 0 0	3 0 0	4 13 10	0 4 5	5 2 3	4 14 3	...	4 14 3	
	Kolába District.									
8	Panvel Town	5 4 0	2 10 0	4 4 2	...	4 4 2	4 5 1	...	4 5 1	
9	Alibág do.			4 5 9	0 8 11	4 14 8	4 5 2	...	4 5 2	
	Dhárwár District.									
10	Dhárwár City	6 12 0	3 6 0	7 0 0	0 11 11	7 11 11	5 4 3	0 8 6	5 12 9	
11	Hubli Town			7 0 0	0 12 5	7 12 5	5 3 2	0 7 11	5 11 1	
12	Belgaum City and Cantonment .	6 12 0	3 6 0	7 0 0	0 13 5	7 13 5	5 13 1	0 8 6	6 5 7	
13	Sholápur City, Cantonment and places within ten miles round.	6 12 0	3 6 0	6 7 5	0 9 2	7 0 7	5 12 1	0 12 0	6 8 1	
14	Sátára City and Cantonment ...	6 0 0	3 0 0	5 15 0	0 11 5	6 10 5	5 6 5	0 8 7	5 15 0	
15	Poona City and Cantonment ...	6 12 0	3 6 0	6 15 10	0 10 1	7 9 11	6 3 4	1 4 9	7 8 1	
16	Ahmednagar City and Cantonment.	6 0 0	3 0 0	5 14 10	0 8 2	6 7 0	5 6 5	0 10 9	6 1 2	
17	Násik City	6 0 0	3 0 0	5 11 8	0 9 4	6 5 0	5 0 5	0 8 4	5 8 9	
	West Khándesh.									
18	Dhulia Town	5 4 0	2 10 0	4 3 7	0 13 7	5 1 2	4 7 0	0 15 2	5 6 2	
	East Khándesh.									
19	Jalgaon Town	5 4 0	2 10 0	4 6 3	0 7 10	4 14 1	4 7 3	1 1 8	5 8 11	
20	Bhusával do.	6 0 0	3 0 0	5 6 5	0 15 3	6 5 8	4 11 2	1 0 4	5 11 6	
	Total for Towns ...	...	...	5 13 9	...	...	...	...	...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

STATEMENT E.

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold (a) at booths and sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of teddy		1914-15.						
						Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	At Shops.	Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4		5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	Rs. a. p. 0 9 0	...	...	3	...	3	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	.....	19	...	...	...	19	...	19
3	Panch Mahals	.....	0 4 0	.....	.....	5,227	1	...	...	5,228	...	8,182
4	Broach	5 8 0	2 8 0	0 8 0	0 8 0	14	55	9	...	78	...	1,405
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0 .... (l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	(a) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0 6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0 .... 0 3 0 0 2 0 0 3 0	(b) ..... (c) 0 4 6 (d) 0 4 6 (e) 0 4 0 (f) 0 4 0 (g) 0 4 0 (h) 0 2 0 (i) 0 4 0 .... 0 4 0 0 3 0 0 4 0	9,457	267	215	1	9,940	...	941
6	Thána					28	714	217	1	960	206	7,750
7	Bombay	12 0 0	6 0 0	0 9 0	.....	3	110	99	80	292	15,625	715
8	Kolába	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	0 4 0	6	72	21	...	99	451	603
9	Ratnágiri	8 0 0	3 0 0	0 4 6	0 4 6	...	630	81	...	711	15,001	...
10	Kánara ... Below-ghát ...	8 0 0	3 0 0	0 6 0	0 6 0	...	215	47	...	262	4,770	...
	Above-ghát ...			0 6 0	0 6 0	...	51	29	...	80	12	180
11	Dhárwár	6 0 0	3 0 0	0 6 0	0 6 0	...	22	109	...	131	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	0 6 0	...	15	85	...	100	...	...
13	Bijápur	6 0 0	3 0 0	0 6 0	0 6 0	...	20	103	...	123	...	...
14	Sholápur	6 0 0	3 0 0	0 6 0	0 6 0	...	15	11	...	26	...	...
15	Sátára	6 0 0	2 0 0	0 9 0	0 9 0	49	...	4	...	53	...	...
16	Poona	6 0 0	3 0 0	0 6 0	0 6 0	4	29	30	2	65	1	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	0 6 0	...	1	5	...	6	...	...
18	Násik	6 0 0	2 0 0	0 9 0	0 9 0	13	13	12	...	38	...	...
19	West Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	1	5	...	6	...	...
20	East Khándesh	6 0 0	2 0 0	0 9 0	0 9 0	...	2	2	...	4	...	...
	Total ...	.....	.....	.....	.....	14,820	2,233	1,087	84	18,224	36,066	19,795

Note.—The number of licenses issued for Native States

* *For* 11,240 *read* 7,699.

† *For* 21,506 *read* 18,225.

‡ *For* 3,28,745 *read* 3,25,404.

E.

(b) at shops ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1914-15.

1913-14.												
licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
		Gallons.										Gallons.	
225	225	7,021	...	...	3	...	.3	...	...	200	200	7,940	
...	19	.....	27	...	...	...	27	...	27	...	27	.....	(a) Kaira District and Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District.
...	8,182	.....	4,843	...	...	...	4,843	...	11,240*	..	11,24)*	.....	
1,597	3,002	80,737	12	42	9	...	63	...	1,400	1,647	3, 47	81,079	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages.
137,137	138,078	2,807,674	11,599	248	209	...	12,056	...	1,021	1,47,288	1,48,309	2,955,860	(g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dánge. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi and Bulsár east for Kaliparaj. (k-1) Bulsar West for Kaliparaj.
36,872	44,828	1,693,512	26	562	224	2	814	272	7,256	35,597	43,125	1,660,954	(l) Sálsette and Bassein Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
3,686	20,026	1,424,074	1	110	90	80	281	...	...	...	...	.....	
488	1,542	62,186	3	68	23	...	94	400	614	682	1,696	84,410	(q) Panvel and bagáyat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
10	15,011	1,128,163	...	541	82	...	623	13,850	...	44	13,894	1,115,441	
...	4,770	345,675	...	149	48	...	197	3,895	...	2	3,897	321,074	
1,758	1,950	51,010	...	17	28	...	45	...	...	2,987	2,987	57,595	
34,967	34,967	747,183	...	19	129 (aa)	...	148 (cc)	...	...	26,937	23,937	748,836	
17,834	17,834	561,792	...	15	81	...	96	...	...	17,178	17,17 8	468,676	
51,952	51,952	552,373	...	14	105	...	119	...	...	30,405	30,405	543,69 8	
12,701	12,701	325,987	...	9	13	...	22	...	...	12,720	12,720	876,87 6	
147	147	4,226	54	...	4	...	58	...	8	139	147	1,094	
8,571	8,572	443,808	5	25	28	5	63	1	...	10,045	10,0 6	446,294	
945	945	35,380	...	1	5	...	6	...	...	1,115	1,115	31,765	
919	919	14,407	...	12	9	...	21	...	...	898	898	19,600	
193	193	7,923	...	3	5	...	8	...	...	750	750	10,261	
180	180	3,497	...	3	2	...	5	...	...	127	127	5,390	
3,10,182	3,56,043	10,326,628	16,570	1,838	1,097 (bb)	87	19,592 (dd)	18,418	21,566†	2,88,761	3,28,745†	8,939,403	

was 73 compared with 86 in the previous year.
(aa) For 129 read 107.
(bb) For 1,097 read 1,075.
(cc) For 148 read 126.
(dd) For 19,592 read 19,570.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

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Foreign Liquor.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the year 1914-15.

	Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).			Denatured and perfumed spirits.
					Rectified spirit (undenatured).	Other sorts.	Total.	
	1	2	3	4	5	6	7	8
	Imported by sea into Bombay—	Gallons (Liquid).	Gallons (Liquid).	Gallons (Liquid).	Gallons (Proof).	Gallons (Proof).	Gallons (Proof).	Gallons (Liquid).
	1914-15 ...	1,221,867	93,142	2,227	7,609	301,506	309,115	98,632
	1913-14 ...	1,238,517	110,861	4,032	14,893	299,024	313,917	89,836
	Sold by Licensees—							
1	Ahmedabad ...	2,019	518	22	...	5,563	5,563	776
2	Kaira ...	11	36	...	...	518	518	110
3	Panch Mahâls ...	68	7	...	...	209	209	24
4	Broach ...	395	186	...	...	2,410	2,410	261
5	Surat ...	712	408	50	...	4,030	4,030	160
6	Thána ...	1,788	394	6	...	3,328	3,328	148
7	Bombay ...	192,135	68,393	2,922	8,483	294,969	303,452	127,739
8	Kolába ...	488	188	12	...	1,618	1,618	83
9	Ratnágiri ...	36	58	...	...	573	573	38
10	Kánara ...	160	154	...	...	630	630	52
11	Dhárwár ...	2,081	369	2	...	4,581	4,581	129
12	Belgaum ...	38,786	440	10	2	3,891	3,893	596
13	Bijápur ...	168	28	...	...	681	681	94
14	Sholápur ...	812	139	...	...	3,126	3,126	104
15	Sátára ...	2,518	273	22	...	1,763	1,763	242
16	Poona ...	163,667	2,093	254	14	17,699	17,713	3,246
17	Ahmednagar ...	9,931	636	19	...	3,735	3,735	411
18	Násik ...	26,556	403	6	...	3,000	3,000	91
19	West Khándesh ...	58	52	1	1	1,255	1,256	57
20	East Khándesh ...	8,342	300	7	...	3,775	3,775	124
	Total... 1914-15 ...	450,731	75,075	3,333	8,500	357,354	365,854	134,485
	Total... 1913-14 ...	466,156	82,094	3,929	3,994	363,751	367,745	166,865

APPENDIX G.

Statement showing the quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the year 1914-15 in the Bombay Presidency.*

Denatured Spirit imported from Foreign Countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.					Imp. Gals.		
United Kingdom ...	23	...	...	...	.....	...	...	
Austria-Hungary ...	6,393	...	...	...	...	...	...	
Germany ...	3	...	...	...	.....	...	...	
Java ...	77,672	...	..	...	.....	...	...	
Unknown Country *vid* Calcutta.	7,792	...	...	...	.....	..	...	
Total ...	91,883	...	...	...	.....	...	...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX H.

APPENDIX

Statement showing (1) the consumption of intoxicating drugs, (2) the rates of duty and (4) the incidence of duty, fees, etc., per seer of the drugs consumed

Serial Number.	District.	Consumption of intoxicating drugs.		Rates of duty per seer.			Reali	
		Total. (a)	Per head.	Gánja.	Bháng.	Charas.	Duty. (b)	License fees. (c)
1	2	3		4				5
		Seers.	Tolas.				Rs.	R.
1	Ahmedabad	4,019	0·4	Rs. 7-8-0.	Re. 1-8-0.	Rs. 20-0-0.	31,206	5,322
2	Kaira	1,149	0·1				7,572	,380
3	Panch Mahâls	403	0·1				2,027	801
4	Broach	820	0·2				5,352	3,655
5	Surat	1,729	0·2				9,590	5,961
6	Thána	1,061	0·09				7,340	2,478
7	Bombay	15,946	1·3				1,39,963	33,570
8	Kolába	1,038	0·1				7,179	2,625
9	Ratnágiri	765	0·05				5,666	3,145
10	Kanara	1,259	0·2				9,443	7,787
11	Dhárwár	4,420	0·3				33,139	27,000
12	Belgaum	2,342	0·2				17,553	9,408
13	Bijapur	1,545	0·1				11,582	13, 65
14	Sholápur	3,178	0·3				23,771	27,616
15	Sátára	5,880	0·4				43,872	11,525
16	Poona	6,246	0·5				44,487	33,636
17	Ahmednagar	2,663	0·2				19,379	10,860
18	Násik	2,988	0·3				21,444	24,135
19	West Khándesh	700	0·09				4,818	7,065
20	East Khándesh	1,918	0·1				12,897	16,016
	Total ...	60,069	0·3	...	...	...	4,58,280	2,50,150

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of Villages in which permitted.	Of Gánja. Area cultivated.	Of Bháng. Number of Villages in which permitted.	Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs produced during the year. Gánja.	Bháng.	Balance at the Warehouse on the 1st April 1914. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond. Gánja.	Bháng.	Charas.	Total (columns 7 to 14). Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Ahmednagar District.		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar	8	269 33	1	31 29	Ahmednagar ...	2,471 31	57 14	4,162 33	51 0	...	(b)15 34	(c)13 29	...	6,650 18	122 3	...
Sátára District.																
Khánápur	2	184 32	...	...	Vita ...	1,517 20	...	1,240 39	...	...	...	...	...	2,758 19	...	...
					Bombay ...	...	...	175 23	25 8	11 14	572 22	111 17	87 3	748 5	136 25	98 17
					Surat ...	...	...	19 32	3 5	...	51 0	30 0	...	70 32	33 5	...
					Ahmedabad ...	...	...	32 0	10 10	4 5	137 38	30 37	15 19	169 36	41 7	19 24
Total ...	10	(f)454 25	1	31 29		3,989 11	57 14	5,631 7	89 23	15 19	777 12	186 3	102 22	10,397 30	333 0	118 1

(a) Includes shortage of ... ... M. s t. 91 19 15 Gánja.
(b) Confiscated Gánja ... ... 0 0 34 ,,
Excess found on re-weighment ... ... 15 33 28 ,,
15 34 2 ,,
(c) Imported from Punjab ... ... 13 4 60 Bháng.
Excess found on re-weighment ... ... 0 24 33 ,,
13 29 13 ,,
(d) Inclusive of dryage and ... ... 55 37 42 Gánja.
Inclusive of quantity destroyed after 2 years' period ... 1,172 0 0 ,,
1,228 3 42 ,,
(e) Inclusive of dryage ... ... 1 28 70 Bháng.
(f) The plant was actually cultivated in 9 villages.

H.

per seer leviable on such drugs, (3) the realisations on account of duty, fees, etc., in each British District of the Presidency during the year 1914-15.

sations.		Incidence on consumption per seer.				Remarks.
Other items.	Total.	Duty.	License fees.	Other items.	Total.	
		6				7
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
61	36,589	7 12 3	1 5 2	0 0 3	9 1 8	(*a*) This is the total of Gánja, Bháng and Charas only; the preparations of Gánja, like Májum, etc., which are included in other sorts 240 seers in column 22 of Imperial Form 4, being excluded.
15	11,967	6 9 5	3 13 0	0 0 3	10 6 8	
10	2,838	5 0 6	1 15 10	0 0 5	7 0 9	
35	9,042	6 3 5	4 7 4	0 0 8	11 0 5	
47	15,598	5 8 9	3 7 2	0 0 5	9 0 4	
39	9,857	6 14 8	2 5 4	0 0 7	9 4 7	
144	1,73,677	8 12 5	2 1 8	0 0 2	10 14 3	
35	9,839	6 14 8	2 8 6	0 0 6	9 7 8	
42	8,853	7 6 6	4 1 9	0 0 10	11 9 1	(*b*) This is the duty on drugs actually consumed as shown in column 3.
30	17,260	7 8 0	6 3 0	0 0 5	13 11 5	
50	60 1 9	7 8 0	6 1 9	0 0 2	13 9 11	
103	27,064	7 7 11	4 0 3	0 0 8	11 8 10	
97	24,844	7 7 11	8 8 4	0 1 0	16 1 3	(*c*) This is the fee bid for shops at auction, while the figure in Imperial Form I, column 26, shows the sum realized during the year.
43	51,430	7 7 8	8 11 0	0 0 8	16 2 11	
165	55,562	7 7 5	1 15 4	0 0 5	9 7 2	
108	78,231	7 2 0	5 6 2	0 0 3	12 8 5	
75	30,314	7 4 5	4 1 3	0 0 5	11 6 1	
98	45,677	7 2 10	8 1 3	0 0 6	15 4 7	
30	11,913	6 14 2	10 1 6	0 0 8	17 0 4	
93	29,006	6 11 7	8 5 7	0 0 9	15 1 11	
1,320	7,09,750	7 10 1	4 2 8	0 0 4	11 13 1	

I.

in and issued from and balance at the Warehouses, &c., during the year ending the 31st March 1915.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1915.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
658 37	41 15	...	270 37	...	...	(*d*) 2,222 26	(*c*) 5 20	...	3,497 38	75 8	...	304 0 3	15 0 0 to 30 0 0	15 0 0 to 20 0 0	.....
425 39	...	...	497 15	...	...	(*b*) 573 37	...	...	1 56	...	...	62 8 9	14 0 0 to 20 0 0	.....	.....
414 9	108 7	88 31	...	...	...	100 30	4 9	1 20	233 6	24 9	7 37	21 7 0	Ahmednagar 34 2	15 0 0	165 0 0
				...									Vita. 42 8 0	.....	.....
44 37	22 16	...	...	...	...	13 9	5 19	...	12 26	5 10	...	2 4 3	37 8 0	15 0 0	.....
115 23	30 23	10 33	...	...	...	12 2	3 9	0 27	42 11	7 15	8 4	5 12 9	35 0 0	15 0 0	120 0 0
1,659 25	202 21	99 24	768 13	...	...	2,927 24	18 17	2 16	5,042 9	112 2	16 1	396 1 0			

S. R ARTHUR,

Commissioner of Customs, Salt, Opium and Abkári

APPENDIX J.

Statement showing the quantities of opium issued from the local Government depôts to the opium licensees of the several British Districts and Native States of the Bombay Presidency during 1914-15.

Name of Depôt.	Issues from Government Depôts.			Remarks.
	British Licensees.	Native States.	Total.	
	Seers.	Seers.	Seers.	
Ahmedabad	5,741	...	5,741	
Kaira	5,026	3,062	8,088	
Panch Mahâls				
Broach	2,308	900	3,208	
Surat	1,051	60	1,111	
Thána	440	...	440	
Bombay	6,164	4,800	10,964	
Kolába	337	76	413	
Ratnágiri	86	...	86	
Kánara	86	...	86	
Dhárwár	390	65	455	
Belgaum	313	498	811	
Bijápur	192	32	224	
Sholápur	4,353	770	5,123	
Sátára	1,603	724	2,327	
Poona	4,927	391	5,318	
Ahmednagar	4,080	...	4,080	
Násik	2,141	14	2,155	
West Khándesh ...	1,126	...	1,126	
East Khándesh ...	3,851	...	3,851	
Aden	108	...	108	
Baroda Cantonment ...	82	...	82	
Rájkot	...	18,022	18,022	
Pálanpur	...	4,228	4,228	
Sádra	...	1,423	1,423	
Total ...	44,405	35,065	79,470	

Note.—In addition to the above quantity, 3,616 seers were issued from the Bombay Depôt to the Military Department.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX K.

Statement showing (1) the consumption of opium, (2) the rate of duty, (3) the realizations on account of duty, fees, etc., (4) the maximum selling prices, and the incidence of duty, fees, etc., per seer of opium consumed in each British District of the Presidency during the year 1914-15.

Serial Number.	District.	Consumption of opium.		Rate of duty.	Realisations.			
		Total.	Per head.		Duty. (*a*)	License fees. (*b*)	Other items. (*c*)	Total.
1	2	3		4	5			
		Seers.	Tolas.		Rs.	Rs.	Rs.	Rs.
1	Ahmedabad	5,780	·6	Rs. 10 per seer.	57,800	25,480	315	83,595
2	Kaira	3,650	·4		30,500	13,116	236	43,852
3	Panch Mahals	1,692	·4		16,920	8,750	287	25,957
4	Broach	2,259	·6		22,590	11,967	91	34,648
5	Surat	1,047	·1		10,470	7,465	57	17,992
6	Thána	439	·04		4,390	2,334	13	6,737
7	Bombay	6,118	·5		61,180	35,209	9	96,398
8	Kolába	330	·05		3,300	1,220	30	4,550
9	Ratnágiri	86	·006		860	365	25	1,250
10	Kánara	87	·02		870	170	17	1,057
11	Dhárwár	384	·03		3,840	2,282	37	6,159
12	Belgaum	305	·03		3,050	1,305	287	4,642
13	Bijápur	184	·02		1,840	1,140	134	3,114
14	Sholápur	4,278	·4		42,780	27,932	217	70,929
15	Sátára	1,593	·1		15,930	6,730	90	22,750
16	Poona	4,889	·4		48,890	30,345	165	79,400
17	Ahmednagar	3,992	·3		39,920	14,660	2,880	57,460
18	Násik	2,124	·2		21,240	9,285	410	30,935
19	West Khándesh	1,117	·2		11,170	9,165	70	20,405
20	East Khándesh	3,833	·3		38,330	18,129	245	56,704
	Total ...	43,587	·2	...	4,35,870	2,27,049	5,615	6,68,534
Gain on sale-proceeds of opium								*9,02,118
							Total ...	15,70,652

* This is exclusive of duty.

Serial Number.	District.	Maximum selling price per seer.	Incidence on consumption.				Remarks.
			Duty. (*a*)	License fees. (*b*)	Other items. (*c*)	Total.	
		6	7				8
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Ahmedabad	35	10	4 6 6	0 0 10	14 7 4	(*a*) This is duty on opium consumed as shown in column 3.
2	Kaira	35	10	4 4 9	0 1 2	14 5 11	
3	Panch Mahals	35	10	5 2 9	0 2 9	15 5 6	
4	Broach	40	10	5 4 9	0 0 8	15 5 5	
5	Surat	40	10	7 2 1	0 0 10	17 2 11	(*b*) These are actual fees for which shops were sold.
6	Thána	40	10	5 5 1	0 0 6	15 5 7	
7	Bombay	40	10	5 12 0	...	15 12 0	
8	Kolába	40	10	3 11 2	0 1 5	13 12 7	
9	Ratnágiri	40	10	4 3 10	0 4 8	14 8 6	(*c*) These are miscellaneous receipts, being the total of those shown in columns 29 and 31 of Imperial Form No. 1.
10	Kánara	40	10	1 15 3	0 3 2	12 2 5	
11	Dhárwár	40	10	5 15 1	0 1 6	16 0 7	
12	Belgaum	40	10	4 4 5	0 15 0	15 3 5	
13	Bijápur	40	10	6 3 2	0 11 8	16 14 10	
14	Sholápur	40	10	6 8 6	0 0 10	16 9 4	
15	Sátára	40	10	4 3 7	0 0 11	14 4 6	
16	Poona	40	10	6 3 4	0 0 6	16 3 10	
17	Ahmednagar	40	10	3 10 9	0 11 7	14 6 4	
18	Násik	40	10	4 5 11	0 3 1	14 9 0	
19	West Khándesh	40	10	8 3 8	0 1 0	18 4 3	
20	East Khandesh	40	10	4 11 8	0 1 0	14 12 8	
	Average ..	.....	10	5 3 4	0 2 1	15 5 5	
Gain on sale-proceeds of opium						20 11 2	
					Total ...	36 0 7	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX L.

Summary of the Accounts of the Opium Transactions of the undermentioned Native States during the year 1914-1915.

	Name of State or Political Agency.	Stock on 1st April 1914.	Imported from Bombay. Government Warehouse.	Imported from Government Local Depôt.	Confiscated Opium.	Excess on reweighment.	Total	Sold and consumed.
	1	2	3	4	5	6	7	8
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch ...	791*	4,620	...	171	...	5,582	3,304
2	Káthiáwár ...	1,507	120	18,022	12	25	19,686	17,941
3	Pálanpur ...	367	...	4,228	320	...	4,915	4,246
4	Mahi Kántha ...	509	...	1,423	...	...	1,932	1,435
5	Rewa Kántha ...	1,181	...	3,180	2	13	4,376	3,321
6	Cambay ...	40	...	964	...	1	1,005	907
7	Other States ...	108	60	7,488	...	...	7,656	7,515
	Total for the year 1914-1915 ...	4,503	4,800	35,305†	505	39	45,152	38,669
	Total for the year 1913-1914 ...	4,297	...	32,105	101	20	36,523	32,366

	Name of State or Political Agency.	Dryage.	Stock on the 31st March 1915.	Population.	Rate of licit consumption per head of population.	Remarks.
		9	10	11	12	13
		Seers.	Seers.		Tolas.	
1	Cutch ...	61	2,217	512,479	·5	* The increase of 600 seers over the balance of 191 seers shown in the report of 1913-14 as stock on 31st March 1914, is due to a misunderstanding that that quantity was received and also paid for in March 1913.
2	Káthiáwár ...	20	1,725	2,494,924	·6	
3	Pálanpur ...	15	654	515,216	·7	
4	Mahi Kántha ...	6	491	412,688	·3	
5	Rewa Kántha ...	9	1,046	665,120	·4	† The difference of 240 seers between 35,305 seers shown here as imported from Government Local Depôt and 35,065 shown in Appendix J as issued to Native States, is due to that quantity having been received by the Baria State in the Rewa Kántha Agency during 1914-15, though issued in the previous year.
6	Cambay ...	...	98	72,769	1·0	
7	Other States ...	1	140	2,488,670	·2	
	Total for the year 1914-1915 ...	112	6,371	7,161,866	·4	
	Total for the year 1913-1914 ...	253	3,904	7,161,866	·4	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1914-1915.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrear.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	5,88,401	...	5,88,401	5,68,604	...	5,68,604	19,797	...	...	35,385	6,03,989	
2	Kaira ...	1,19,011	...	1,19,011	1,10,727	...	1,10,727	8,284	...	...	12,123	1,22,850	
3	Panch Maháls ...	2,84,390	...	2,84,390	2,71,941	...	2,71,941	12 449	...	...	13,005	2,84,946	
4	Broach ...	4,26,560	...	4,26,560	4,06,614	...	4,06,614	19,946	...	...	16,532	4,23,146	
5	Surat ...	18,58,314	...	18,58,314	18,13,417	...	18,13,417	44,897	...	...	42,903	18,56,320	
6	Thána ...	21,45,026	...	21,45,026	20,81,295	...	20,81,295	63,731	...	...	82,109	21,63,404	
7	Bombay ...	59,46,941	...	59,46,941	52,23,993	...	52,23,993	7,22,948	...	...	8,42,299	60,66,292	
8	Kolába ...	6,83,381	2,402	6,85,783	6,62,680	2 402	6,65,082	20,701	...	...	17,331	6,82,413	
9	Ratnágiri ...	4,87,236	.	4,87,236	3,90,074	...	3,90,074	97,162	...	...	83,856	4,73,930	
10	Kánara ...	2,79,853	...	2,79,853	2,52,580	...	2,52,580	27,217	...	56	29,285	2,81,865	
11	Dhárwár ...	11,49,066	...	11,49,066	10,99,863	...	10,99,863	49,203	...	...	49,983	11,49,846	
12	Belgaum ...	7,94,542	...	7,94,542	7,57,150	...	7,57,150	37,392	...	...	40,180	7,97,330	
13	Bijápur ...	3,86,980	670	3,87,650	3,73,165	670	3,73,835	13,815	...	...	11,254	3,85,089	
14	Sholápur ...	4,83,070	327	4,83,397	4,53,545	260	4,53,805	29,494	...	98	34,054	4,87,659	
15	Sátára ...	4,00,141	...	4,00,141	3,77,217	...	3,77,217	22,924	...	...	26,435	4,03,652	
16	Poona ...	12,12,122	...	12,12,122	11,60,967	...	11,60,967	51,155	...	...	49,891	12,10,858	
17	Ahmednagar ...	2,77,866	...	2,77,866	2,61,328	...	2,61,328	16,538	...	...	23,478	2,84,806	
18	Násik ...	6,26,930	...	6,26,930	5,83,707	...	5,83,707	43,223	...	...	41,469	6,25,176	
19	West Khándesh ...	7,25,813	...	7,25,813	7,12,277	...	7,12,277	13,286	...	250	5,205	7,17,482	
20	East Khándesh ...	8,08,886	..	8,08,886	7,51,712	...	7,51,712	57,174	...	...	45,905	7,97,617	
	Total ...	1,96,84,529	3,399	1,96,87,928	1,83,12,856	3,332	1,83,16,188	13,71,336	...	404	15,02,682	1,98,18,870	

APPENDIX N.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1914-1915.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix M).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, &c.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	6,03,989	.....	35,385	5,68,504	...	19,797	5,88,401	
2	Kaira	4,07,796	2,71,941	(a) 25,128	1,10,727	...	8,284	1,19,011	(a) Includes Rs. 13,005 on account of Panch Mahals.
3	Panch Mahals	.....	.....	...	.....	2,71,941	12,449	2,84,390	
4	Broach	4,23,146	.....	16,532	4,06,614	...	19,946	4,26,560	
5	Surat	18,56,320	.....	42,903	18,13,417	...	44,897	18,58,314	
6	Thána	21,63,404	.....	82,109	20,81,295	...	63,731	21,45,026	
7	Bombay	60,66,292	.....	8,42,299	52,23,993	...	7,22,948	59,46,941	
8	Kolába	6,82,413	.....	17,331	6,65,082	...	20,701	6,85,783	
9	Ratnágiri	4,73,930	.....	83,856	3,90,074	...	97,162	4,87,236	
10	Kánara	2,81,865	.....	29,285	2,52,580	...	27,217	2,79,797	
11	Dhárwár	11,49,846	.....	49,983	10,99,863	...	49,203	11,49,066	
12	Belgaum	7,97,330	.....	40,180	7,57,150	...	37,392	7,94,542	
13	Bijápur	3,85,089	.....	11,254	3,73,835	...	13,815	3,87,650	
14	Sholápur	4,87,859	.....	34,054	4,53,805	...	29,494	4,83,299	
15	Sátára	4,03,652	.....	26,435	3,77,217	...	22,924	4,00,141	
16	Poona	12,10,858	.....	49,891	11,60,967	...	51,155	12,12,122	
17	Ahmednagar	2,84,806	.....	23,478	2,61,328	...	16,538	2,77,866	
18	Násik	6,25,176	.....	41,469	5,83,707	...	43,223	6,26,930	
19	West Khándesh	7,17,482	.....	5,205	7,12,277	...	13,286	7,25,563	
20	East Khándesh	7,97,617	.....	45,905	7,51,712	...	57,174	8,08,886	
	Total ...	1,98,18,870	2,71,941	15,02,682	1,80,44,247	2,71,941	13,71,336	1,96,87,524	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX O.

Statement showing the number of Offences against the A'bkári Laws in each District of the Bombay Presidency Proper detected by Government Establishment and the Country Spirit Farmers' men under the heads (1) Offences relating to Liquor and (2) Offences relating to Intoxicating-drugs during the year 1914-15.

	District.	Cases detected.											
		Offences relating to Liquor.									Offences relating to Intoxicating-drugs.		
		Illicit Distillation and Possession of Implements, &c., for the same.			Illicit Importation and Possession of Liquor.			Other Miscellaneous Offences.			Illicit Cultivation and Manufacture.		
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad	52	...	52	26	...	26	5	...	5	...	...	...
2	Kaira	280	...	280	26	...	26	11	...	11	...	...	...
3	Panch Mahals	127	...	127	21	...	21	3	...	3	1	...	1
4	Broach	3	...	3	26	...	26	7	...	7	...	...	...
5	Surat	41	...	41	62	...	62	44	...	44	...	...	...
6	Thána	114	...	114	35	...	35	38	...	38	2	...	2
7	Bombay	...		...	11	..	11	59	...	59	...	...	...
8	Kolába	5	...	5	12	...	12	14	...	14	1	...	1
9	Ratnágiri	3	...	3	55	4	59	5	...	5	...	...	...
10	Kánara	...	...	...	17	...	17	29	...	29	1	...	1
11	Dhárwár	7	...	7	15	...	15	13	...	13	3	...	3
12	Belgaum	13	...	13	38	...	38	14	...	14	...	...	...
13	Bijápur	10	...	10	39	...	39	20		20	5	...	5
14	Sholápur	...	...	...	3	...	3	...	..	...	4	...	4
15	Sátára	12	...	12	10	...	10	2	...	2	6	...	6
16	Poona	2	...	2	...	...	...	16	...	16	6	...	...
17	Ahmednagar	...	...	...	2	...	2	1	...	1	1	...	1
18	Násik	27	...	27	11	...	11	32	...	32	...	...	...
19	West Khándesh	195	...	195	31	...	31	25	...	25	2	...	2
20	East Khándesh	12	...	12	24	...	24	40	...	40	2	...	2
	Total 1914-1915	903	...	903	464	4	468	378	...	378	34	...	34
	Total 1913-1914	743	1	744	492	3	495	481	...	481	23	...	23

	District.	Cases detected—*continued.*												Cases in which Convictions were obtained.
		Offences relating to Intoxicating-drugs—*continued.*									Total.			
		Illicit Importation.			Illicit Transport, Possession or Sale.			Other Miscellaneous Offences.						
		By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	By Government Establishment.	By Country Spirit Farmers' men.	Total.	
		15	16	17	18	19	20	21	22	23	24	25	26	27
1	Ahmedabad	...	...	...	20	...	20	...	...	...	103	...	103	98
2	Kaira	...	...	...	...	...	...	...	...	...	317	...	317	297
3	Panch Mahals	1	...	1	...	...	...	...	...	...	153	...	153	146
4	Broach	...	...	...	1	...	1	...	...	...	37	...	37	31
5	Surat	...	...	...	...	...	...	...	...	...	147	...	147	140
6	Thána	...	...	...	4	...	4	2	..	2	195	...	195	167
7	Bombay	20	...	20	235	...	235	...	...	...	325	...	325	322
8	Kolába	...	...	...	1	...	1	3	...	3	36	...	36	33
9	Ratnágiri	...	...	...	...	...	...	...	...	...	63	4	67	66
10	Kánara	...	...	...	3	...	3	1	...	1	51	...	51	47
11	Dhárwár	...	...	...	7	...	7	...	...	...	45	...	45	44
12	Belgaum	1	...	1	3	...	3	...	...	...	69	...	69	67
13	Bijápur	...	...	...	...	...	...	1	...	1	75	...	75	69
14	Sholápur	2	...	2	1	...	1	1	...	1	11	...	11	6
15	Sátára	...	...	...	1	...	1	1	...	1	32	...	32	31
16	Poona	...	...	...	...	...	...	6	...	6	30	...	30	26
17	Ahmednagar	1	...	1	5	...	5	...	...	...	10	...	10	9
18	Násik	6	...	6	...	...	...	...	...	...	76	...	76	71
19	West Khándesh	...	...	...	...	...	...	...	...	...	253	...	253	246
20	East Khándesh	28	...	28	1	...	1	...	...	...	107	...	107	104
	Total 1914-1915	59	...	59	282	...	282	15	...	15	2,135	4	2,139	2,020
	Total 1913-1914	89	...	89	621	...	621	22	...	22	2,471	4	2,475	2,340

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX P.

Statement showing the number of Cases under the Opium Act investigated and the manner in which they were disposed of during the year 1914-15.

British District or Native State.	Number of cases brought up.									Number of persons tried.	Number of persons discharged or acquitted.	Number of persons convicted.	Nature and amount of punishment awarded.					Quantity of contraband opium seized.
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total.				Rigorous imprisonment.	Simple imprisonment.	Fines.			
															Total amount adjudged.	Amount recovered.	Imprisonment awarded in default of payment.	
1	2	3	4	5	6	7	8	9	10	11*	12	13	14	15	16	17	18	19
British Districts.													Days.	Days.	Rs. a. p.	Rs. a. p.	Days.	Seers. t. grs.
1 Ahmedabad ...	...	...	16	8	4	...	2	...	30	31	2	29	...	...	128 0 0	128 0 0	37	2 22 60
2 Kaira ...	...	...	4	2	...	...	...	...	6	6	1	5	...	...	58 0 0	58 0 0	.....	0 6 30
3 Panch Mahâls ...	...	...	8	...	19	...	1	...	28	28	2	26	120	30	309 0 0	397 0 0	41	10 8 9
4 Broach ...	...	2	3	...	2	...	1	...	8	9	1	8	85	...	32 0 0	32 0 0	7 Simple.	0 10 67½
5 Surat ...	...	...	4	...	...	...	...	...	4	27	23	4	100	...	90 0 0	20 0 0	70	0 6 0
6 Thâna ...	...	...	1	...	...	...	1	...	2	2	...		...	...	105 0 0	105 0 0	95	0 9 33
7 Bombay ...	...	...	...	2	17	...	1	...	20	21	2	19	...	...	226 0 0	176 0 0	74 Simple. 7 Rigorous.	1 23 15½
8 Kolâba ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9 Ratnâgiri ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
10 Kânara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
11 Dhârwâr ...	...	...	6	...	...	...	1	...	7	25	5	20	365	...	200 0 0	161 0 0	40 Rigr. 13 Simple.	(a)0 6 0 146½
12 Belgaum ...	...	...		...	...	...		...	...	...	...	...	...	...	.....	.....	.....	.....
13 Bijâpur ...	...	...	1	...	...	...	...	...	1	1	...	1	...	...	3 0 0	3 0 0	.....	0 3 90
14 Sholâpur ...	...	...	40	...	6	...	3	5	54	60*	1	55	545	...	777 0 0	637 0 0	63	29 14 159 15/16
15 Sâtâra ...	...	...	1	...	...	...	...	1	2	2	...	2	30	...	32 0 0	32 0 0	15 Rigr.	0 4 22½
16 Poona ...	...	2	6	...	...	...	1	3	12	13	2	11	90	...	210 0 0	210 0 0	.....	0 15 106
17 Ahmednagar ...	...	...	10	...	...	...	...	1	11	15	2	13	120	30	147 0 0	132 0 0	28	0 38 0
18 Násik ...	...	...	5	...	22	...	...	...	27	27	...	27	50	...	316 0 0	316 0 0	50	1 15 135
19 East Khándesh ...	...	1	...	...	30	...	1	2	34	34	6	28	180	4	640 0 0	640 0 0	.....	1 36 163
20 West Khándesh ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	44 0 0	44 0 0	.....	0 3 0
21 Baroda Cantonment ...	...	...	2	...	...	...	...	...	2	2	...	2	...	...	.....	5 0 0	.....	0 2 135
Total of British Districts for the year 1914-15 ...	...	5	109	12	100	...	12	12	250	305	47	254	1,685	64	3,317 0 0	3,096 0 0	653	47 40 82 7/16
Do. for the year 1913-14 ...	...	5	148	6	113	1	12	7	292	371	21	350	3,797	83	4,458 0 0	2,899 0 0	1,781	52 34 38½
Native States.																		
1 Cutch ...	...	...	1	...	4	...	...	...	5	9	...	9	740	...	949 13 10	211 1 3½	300	184 74 144
2 Káthiáwár ...	...	...	4	...	...	...	...	...	4	4	...	4	...	110	420 0 0	283 5 9	270	12 25 146½
3 Cambay ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
4 Pálanpur ...	...	...	42	12	...	...	...	...	54	62	5	57	90	90	610 0 0	510 0 0	739	28 0 45
5 Mahi Kántha ...	...	...	1	...	...	...	1	...	2	4	1	3	30	...	50 0 0	50 0 0	.....	10 2 25
6 Rewa Kántha ...	...	...	5	...	...	...	...	...	5	5	...	5	270	...	175 0 0	175 0 0	.....	12 13 10
7 States under Poona Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
8 Do. Surat Agency ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
9 Do. Sholâpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	.....	.....	.....
Total of Native States for the year 1914-15 ...	...	...	53	12	4	...	1	...	70	84	6	78	30	200	2,204 13 10	1,229 7 ½	1,309	247 36 10½
Do. for the year 1913-14 ...	...	...	32	...	65	...	3	...	100	126	9	117	2,772	60	1,686 12 2	906 12 2	1,241	756 18 105½
Grand Total of British Districts and Native States for the year 1914-15 ...	...	5	162	24	104	...	13	12	320	389	53	332	2,815	264	5,521 13 10	4,325 7 ½	1,962	294 76 92 7/16
Do. for the year 1913-14 ...	...	5	180	6	178	1	15	7	392	497	30	467	6,569	143	6,144 12 2	3,805 12 2	3,022	809 52 143½

* One accused fled away and the decision regarding three is pending.

(a) Includes admixture of opium water, etc.

S. R. ARTHUR,

Ag. Commissioner of Customs, Salt, Opium and Abkâri.

Cases of Drunkenness.

APPENDIX Q.

Statementshoowing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunk enness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1914-15.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Rema
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad ...	.....	35	.....	1	
Kaira ..	2	46	.....	2	
Panch Maháls ..	.....	24	.....	.....	
Broach ..	.....	42	.....	.....	
Surat ...	.....	62	.....	.....	
Thána ...	.....	65	.....	.....	
Bombay ...	...	4,536	.....	...	
Kolába ..	.....	14	.....	1	
Ratnágiri ...	.....	7	.....	.....	
Kánara ..	.....	13	.....	.....	
Dhárwár ...	.....	97	.....	.....	
Belgaum ...	1	53	1	.....	
Bijápur ...	.....	21	.....	.....	
Sholápur ...	1	109	.....	1	
Sátára ...	.....	14	.....	.....	
Poona ...	.....	805	.....	.....	
Ahmednagar ...	.....	125	.....	.....	
Násik ...	1	61	.....	1	
West Khándesh ..	.....	125	.....	.....	
East Khándesh ...	.....	120	.....	.....	
Total ... 1914-1915	5	6,374	1	6	
Total ... 1913-1914	10	4,826	2	5	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX R.

Table showing convictions for drunkenness in the Municipal areas in each British District of the Presidency during 1914-15 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1912-13.		1913-14.		1914-15.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Ahmedabad.								
Ahmedabad City ...	213,727	20	1·4	45	2·1	29	1·3	
Modása	6,968	1	1·4	...	...	...	...	
Dhandhuka	8,038	...	...	...	...	...	...	
Viramgám	20,769	1	·5	2	·9	...	...	
Gogha	2,959	...	...	...	...	1	3·4	
Sánand	6,474	...	...	...	...	...	...	
Prántij	5,517	...	...	2	3·6	2	3·6	
Dholka	13,693	1	·7	...	...	1	·7	
Dhollera	6,050		...	...	...	...	...	
Mandal	4,334	...	...	...	...	...	...	
Ránpur	5,755	...	...	...	...	...	...	
Kaira.								
Kapadvanj	13,126	3	2·3	2	1·5	6	4·6	
Nadiád	27,145	4	1·5	15	5·5	11	4·05	
Mahuda	6,815	1	1·4	...	...	3	4·4	
A'nand	10,139	...	...	3	2·9	3	3·0	
Dákor	7,785	...	...	3	3·8	1	1·3	
Umreth	13,651	...	...	1	0·7	8	5·9	
Kaira	7,393	...	...	4	5·4	...	...	
Mehmedabad	6,222	3	4·7	12	19·2	12	19·02	
Borsad	11,858	1	·8	1	0·8	...	...	
Panch Maháls.								
Godhra	21,319	2	·9	2	·9	...	...	
Dohad	9,303	2	2·1	4	4·2	4	4·2	
Broach.								
Broach	43,403	2	·4	18	4·1	8	1·8	
Anklesvar	11,344	12	10·6	19	16·7	18	15·8	
Jambusar	8,991	5	5·7	...	...	7	8·6	
Surat.								
Surat City	114,868	5	0·4	4	0·3	9	0·7	
Ránder	10,352	...	...	1	0·9	5	4·8	
Bulsár	13,082	...	...	...	...	4	3·05	
Thána.								
Thána	15,591	20	12·8	...	...	28	17·9	
Kurla	15,081	7	4·6	17	11·2	7	4·6	
Bándra	24,286	19	7·8	26	11·4	16	7·0	
Bassein	9,598	1	1·0	4	4·1	4	4·1	
Kelva Máhim	7,522	...	...	...	...	2	2·8	
Kalyán	11,386	24	21·1	6	5·2	4	3·5	
Bhiwndi	13,292	2	1·5	1	0·7	...	...	
Bombay	979,445	3,146	32·1	3,224	32·9	4,536	46·3	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1912-13.		1913-14.		1914-15.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	
Kolába.								
Alibág	5,519	5	9·1	...	...	1	2·8	
Panvel	6,757	5	7·3	4	5·9	...	...	
Pen	6,169	...	...	2	3·2	...	...	
Mátherán	2,756	...	...	1	3·6	...	...	
Roha	5,464	22	40·3	8	14·6	...	...	
Mahád	6,795	5	7·4	4	5·8	...	...	
Uran	4,161	...	...	...	...	...	...	
Karjat	1,461	...	...	1	6·8	3	20·5	
Ratnágiri.								
Vengurla	8,309	2	2·4	7	8·4	1	1·2	
Rájápur	6,349	2	3·3	2	3·1	1	1·5	
Chiplun	10,504	...	...	...	...	...	...	
Ratnágiri	149,867	4	·3	6	·4	...	...	
Kánara.								
Kárwár	18,164	...	...	1	·5	5	2·7	
Kumtha	10,343	1	·9	3	2·8	4	4·1	
Honávar	7,191	2	2·7	...	...	...	...	
Bhatkal	7,141	...	...	...	...	...	...	
Sirsi	6,375	2	3·1	...	...	1	1·6	
Haliyál	5,505	1	1·8	2	3·6	...	...	
Dhárwár.								
Dhárwár	30,289	4	1·3	3	·9	...	...	
Hubli	61,440	27	4·4	63	10·2	160	26·4	
Ránebennur	10,931	...	...	2	1·8	1	·9	
Navalgund	7,045	8	11·3	3	4·2	1	1·3	
Byádgi	3,966	...	...	...	...	...	...	
Nargund	6,028	...	...	...	...	...	...	
Gadag	30,429	...	...	1	·3	...	...	
Haveri	5,860	...	...	4	6·8	...	...	
Belgaum.								
Belgaum	29,109	16	5·5	9	3·09	26	8·9	
Nipáni	10,779	3	2·8	2	1·9	...	...	
Athni	11,160	2	1·8	...	...	1	1·0	
Saundatti	5,815	3	5·6	11	20·7	...	...	
Yamkanmardi	4,486	1	2·2	...	...	...	...	
Gokák	5,607	...	...	...	...	...	...	
Bail Hongal	9,610	...	...	9	9·4	3	3·1	
Bijápur.								
Bijápur	28,589	17	5·08	15	4·0	10	3·5	
Ilkal	10,233	3	2·9	2	1·9	...	...	
Bágalkot	17,294	4	2·3	4	2·3	3	1·7	
Guledgud	15,249	1	·6	5	3·0	1	·7	

APPENDIX R—*continued.*

Name of Municipality.	Population as per Census of 1911.	1912-13.		1913-14.		1914-15.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Sholápur.								
Sholápur	55,237	126	22·8	21	3·8	64	7·1	
Pandharpur	28,550	35	12·2	26	9·2	17	5·9	
Karmála	6,803	1	1·4	...	...	...	...	
Bársi	16,704	16	9·5	3	1·7	9	5·4	
Sángola	5,449	3	5·5	4	7·3	2	3·7	
Sátára.								
Sátára City	15,893	19	12·0	25	15·7	4	2·5	
Suburban	3,252	1	3·1	...	...	1	3·07	
Rahimatpur	5,896	...	...	...	...	...	...	
Islámpur	8,574	...	...	...	...	...	...	
Tásgaon	6,825	3	4·4	...	...	2	2·9	
Mhasvad	5,001	...	...	...	...	1	2·0	
Mahábleshvar	4,112	9	21·9	6	14·5	8	19·5	
Pánchgani	1,042	5	48·0	...	...	...	...	
Wái	5,333	6	11·3	5	9·3	...	...	
Vita	4,992	4	8·0	...	...	1	2·0	
Karád	10,081	...	...	3	2·9	15	14·8	
Astha	9,351	...	...	...	...	2	2·1	
Poona.								
Junnar	8,820	9	10·2	6	6·8	17	19·3	
Khed	3,303	4	12·1	6	18·1	16	48·4	
Alandi	1,624	...	...	...	...	...	...	
Talegaon Dábháde ...	4,907	13	26·5	12	24·5	17	34·6	
Lonávla	10,805	133	123·1	140	129·6	34	31·5	
Ghodnadi	4,246	...	...	...	...	3	7·1	
Sásvad	2,159	1	4·6	6	27·7	1	4·6	
Jejuri	2,657	...	...	1	3·7	...	...	
Bárámati	10,189	8	7·8	3	2·8	7	6·9	
Indápur	2,352	...	...	...	...	...	...	
Poona Cantonment ...	43,645	294	67·4	232	53·1	260	59·6	
Kirkee Cantonment ...	14,030	73	52·0	71	50·6	80	57·02	
Poona City	108,052	426	39·4	287	26·5	370	34·2	
Ahmednagar.								
Ahmednagar	33,878	46	13·6	27	7·9	15	4·4	
Sangamner	11,446	...	...	...	...	...	...	
Ahmednagar Cantonment.	9,062	106	117·0	96	105·9	161	177·6	
Vámbori	4,714	...	...	...	...	...	...	
Kharda	5,888	...	...	...	...	...	...	
Násik.								
Násik City	33,463	26	7·7	...	...	10	3·3	
Trimbak	3,889	11	28·3	1	2·4	1	2·4	
Sinnar	3,125	6	19·2	4	12·08	7	9·7	
Igatpuri	7,596	5	6·6	4	5·2	...	...	
Devláli Camp	1,834	1	5·4	14	76·3	...	...	
Manmád	3,495	19	54·4	17	48·6	2	3·9	
Yeola	16,275	6	3·1	...	...	16	1·0	
Málegaon	19,060	7	3·7	...	...	7	3·7	
Nandgaon	6,961	...	...	...	...	19	27·3	

APPENDIX R—*concluded.*

Name of Municipality.	Population as per Census of 1911.	1912-13.		1913-14.		1914-15.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
West Khándesh.								
Dhulia	30,800	6	1·9	18	5·8	57	18·7	
Nandurbár	11,510	12	10·4	5	4·3	1	0·9	
Sháháda	5,402	1	1·8	1	1·8	5	9·2	
Sindkheda	5,264	2	3·8	2	3·8	...	...	
Taloda	5,937	3	5·05	...	...	...	...	
Betáwad	4,170	...	...	...	...	...	...	
Shirpur	9,022	9	9·9	5	5·5	1	1·1	
East Khándesh.								
Dharangaon	14,613	1	·6	2	1·4	3	2·05	
Bhusával	18,312	16	9·0	12	6·8	18	10·2	
Erandol	13,108	1	·7	1	0·7	...	...	
Párola	14,177	1	·7	4	2·8	2	1·4	
Ráver	7,428	2	3·1	2	3·1	6	9·4	
Yával	9,147	1	1·09	2	2·2	4	4·4	
Amalner	12,380	7	5·6	6	4·8	8	0·5	
Jalgaon	17,867	11	6·2	9	5·0	11	6·2	
Chopda	15,818	7	4·4	6	3·8	10	6·3	
Sávda	6,624	1	1·5	...	...	2	3·0	
Faizpur	7,149	1	1·4	3	4·2	9	12·5	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári

PROVINCIAL STATEMENT A.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN THE PRESIDENCY PROPER FORM NO. V (FEE RANGING FROM RS. 100 TO RS. 300 PER ANNUM).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
1. Town and Island of Bombay.	36	*8,548	*84,166	*972,236	...	...	...	...	...
2. Poona	...	...	...	...	...	...	...	...	...
Total { 1914-15 ...	36	8,548	84,166	972,236	...	...	...	...	...
{ 1913-14 ...	34	10,272	81,738	1,194,668	...	...	...	...	...

S.

STATEMENT A.

in the Bombay Presidency proper during the year 1914-15.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE Rs. 15 PER ANNUM).					
Number of licenses.	Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of Spirit sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	*1,830	...	...	.....	...	.....	...	* Separate figures of sales to the public are not available.
...	...	...	...	...	...	.....	...	
		...						
...	1,830	..	...	.....	...	.....	...	
..	...	...	2	243,755	...	449	...	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of spirits and

1		2	3	4	5	6	7	8	9	10	11	12	13
Name of District.		FOREIGN SPIRITS AND FERMENTED LIQUORS.											
		Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.			
		On Fixed Fees.				On fees determined by auction.					Sales thereunder.		
		Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.			Number of Licenses.			
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1	Ahmedabad ...	11	452	4,186	894	...	...	...	...	5	48	1,132	846
2	Kaira	2	36	518	11	...	...	...	...	...	...	...	...
3	Panch Mahals	1	5	190	22	...	...	...	...	...	...	...	...
4	Broach ..	4	177	2,268	107	...	...	...	...	...	...		...
5	Surat ..	7	415	3,890	592	...	...	...	...	...	...	...	...
6	Thána ...	9	164	1,494	308	...	..	...	...	9	110	1,398	618
7	Bombay ...	102	62,095	278,341	108,138	...	...	...	...	52	6,098	22,510	82,148
8	Kolába ...	7	109	1,350	219	...	...	...	..	7	61	193	205
9	Ratnágiri ...	6	58	573	...	...	...	...	...	...	...	...	...
10	Kánara ..	6	150	606	160	...	...	...	...	...	...	...	...
11	Dhárwár ...	7	331	3,712	1,374	...	...	...	...	...	...	...	...
12	Belgaum ...	6	430	3,495	9,954	...	...	...	...	1	...	...	28,464
13	Bijápur ...	2	21	571	88	...	...	...	...	...	...	...	...
14	Sholápur ...	6	129	2,933	344	...	...	...	...	1	6	115	253
15	Sátára ..	8	158	1,444	573	...	...	...	...	3	113	215	1,833
16	Poona ...	16	1,857	16,165	69,874	...	...	...	...	20	186	875	90,478
17	Ahmednagar ..	6	636	3,724	791	...	...	...	...	5	...	...	9,041
18	Násik ...	7	363	2,518	5,677	...	...	...	...	6	3	108	19,451
19	West Khándesh.	3	51	1,245	47	...	..	...	..	...	...	...	...
20	East Khándesh...	5	271	3,378	751	...	...	...	...	1	11	119	3,888
	Total. 1914-15.	221	68,008	332,601	199,924	...	...	...	...	110	6,636	26,665	237,225
	Total. 1913-14.	223	75,110	337,484	187,989	...	...	...		103	6,511	25,240	266,816

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Dining
Besides the sales entered in the statement, 8,500 gallons

T.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1914-15.

14	15	16	17	18	19	20	21	22	23	24	25	26
				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Methylated Spirits.	Rectified Spirits.	Rectified Spirits.	Methylated Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
	Gals.	Gals.	Gals.		Gals.	Gal.	Gals.	Gals.	Gals.	Gals.		Gals.
3	18	267	279	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	2	19	46	...	...	...	...	...	...	...	...	...
1	9	142	288	..	...	...	...	...	...	...	...	...
1	43	140	120	...	...	...		...	...	...	...	...
2	20	442	862	...	...	...	...	...	...	...	...	...
3	200	684	1,849	...	...	...	...	...	...	...	...	...
2	18	87	64	...	...	...	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...	..	...	...
1	4	24	...	...	...	...	...	.	...	...	...	...
2	38	871	707	.	...	...	...	...	...	...	...	...
3	10	408	368	..	...	...	...	...	...	...	...	...
1	7	109	80	....	...	...	...	...	...	..	...	...
2	4	78	215	...	...	...	..	...	...	...	...	...
1	2	126	112	...	..	...	...	...	...	...	...	...
4	50	927	3,315	...	...	...	...	...	...	..	...	...
1	...	30	99	...	...	...	...	...	...	.	...	...
2	37	330	1,428	..	...	.	...		...	...	...	...
1	1	12	11	...	..	...	...	...	...	...	...	...
1	18	285	3,703	...	...	...	...	.	...	...	...	...
32	481	5,031	13,546	...	..	...	...	...	...	..	...	...
32	473	4,956	11,351		...	...	...	...	...	...	..	...

Refreshment Room " and " Canteen Tenant " licenses.
Car " and " Steamer " licenses.
of imported rectified spirit and 134,485 gallons of imported denatured spirit were sold during the year under report.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX U.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. and the consumption in terms of prescribed sale strengths in each district of the Bombay Presidency proper during the year 1914-15.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.	Consumption.			
			1913-14.		1914-15.	
			25° U.P.	60° U.P.	25° U.P.	60° U.P.
1	2	3	4		5	
			Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad ..	4	1,02,291	47	95,651	29,863
2	Kaira ...	9	34,752	231 (40° U.P.) 1,460	37,019	317 (40° U.P.) 5,624
3	Panch Mahâls ...	6	40,141	2,06,542	29,362	1,76,716
4	Broach ...	10	77,554	24,371	61,561	31,008
5	Surat ...	21	2,17,475	2,92,068	2,10,179	3,13,761
6	Thána ...	8	1,63,684	5,28,449	1,54,951	5,59,957
7	Bombay ...	...	(a) 1,10,681 (20° U.P.) 4,62,483	(b) 27,463	1,34,901 (20° U.P.) 4,43,095	13,141
8	Kolába ...	18	1,48,341	25,436	1,29,316	56,999
9	Ratnágiri ...	23	(c) 55,751	(d) 93,878 (f)	(g) 49,290	(h) 94,516 (j)
10	Kánara { Below-ghat...	...	(e) 25,358	(40° U.P.) 1,937	(i) 25,413	(40° U.P.) 1,750
	Above-ghat...	10	31,347	.....	23,790	3,049
11	Dhárwár ...	3	1,75,729	.....	1,44,005	1,026
12	Belgaum ...	16	1,16,832	47	93,377	8,860
13	Bijápur ...	25	43,011	8,895	29,831	18,670
14	Sholápur ...	9	48,695	.....	33,047	39,723
15	Sátára ...	14	67,942	1,804	52,988	25,235
16	Poona ...	3	1,76,875	.....	1,70,583	7,213
17	Ahmednagar ..	2	35,602	.....	38,694	4,544
18	Násik ..	20	1,19,675	45,379	1,05,709	62,693
19	West Khándesh ..	16	52,385	3,73,564	28,535	3,40,659
20	East Khándesh ...	35	52,355	3,36,371	32,378	2,91,747
21	Mahikántha Agency Leased Area.	2	30,685	19,543	29,835	20,088 (40° U.P.) 1,408
		254				

(a) Includes 9,953 gallons of toddy spirit.
(b) „ 19,402 „ „
(c) „ 47,834 „ „
(d) „ 93,167 „ „
(e) „ 24,542 „ „
(f) Toddy spirit.
(g) Includes 41,933 gallons of toddy spirit.
(h) „ 73,714 „ „
(i) „ 25,028 „ „
(j) Toddy spirit.

S. R. ARTHUR,
Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. I.

Excise Revenue and

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy.				
												Tree-tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Outstills.	Total, Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guaranteed Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1 Ahmedabad ...	5,697	10,452	...	...	10,452	4,57,113	...	42,634 (b) 300	...	...	5,00,047	...	...	350	350	...
2 Kaira ...	382	...	...	...	...	89,625	...	10,057	...	...	99,682	...	...	9	9	...
3 Panch Mahâls ...	145	...	...	...	...	2,19,922	...	53,550	...	...	2,73,472	...	...	403	403	...
4 Broach ...	1,775	...	...	...	...	3,45,168	...	37,066	...	...	3,82,234	...	...	11,441	11,441	...
5 Surat ...	12	60	...	...	60	11,50,330	...	1,60,310	...	...	13,10,690	...	...	3,69,228	3,69,228	...
6 Thána ...		...	...	...	...	17,63,563	...	(c) 1,72,204	...	...	19,35,767	...	...	1,72,535	1,72,535	...
7 Bombay ...	1,63,324	76,0 00	623	340	76,963	(a) 32,50,013	...	7,04,592	...	...	39,54,605	...	...	2,25,337	2,25,337	...
8 Kolába ...	650	...	...	...	...	5,93,789	...	(d) 61,046	...	...	6,54,835	...	...	17,002	17,002	...
9 Ratnágiri ...	545	...	...	...	...	2,72,377	...	5,000	...	...	2,77,377	35,389	...	1,28,518	1,63,907	...
10 Kánara { Below-ghat. / Above-ghat. }	302	...	...	...	...	{ 47,36 8 / 1,34,825 }	...	{ ... / 377 }	...	...	{ 47,368 / 1,45,202 }	8,941	...	46,667	55,608	...
11 Dhárwár		...	...	...	...	7,71,377	...	54,871	...	...	8,26,248	...	...	97,105	97,105	...
12 Belgaum ...	3,892	...	50	...	50	5,22,613	...	31,641	...	...	5,54,254	...	...	76,549	76,549	...
13 Bijápur ...	305	...	...	..	...	1,76,270	...	10,851	...	...	1,87,121	...	...	92,470	92,470	...
14 Sholápur ...	210	...	...	...	...	2,74,082	...	26,983	...	...	3,01,065	...	...	47,110	47,110	...
15 Sátára ...	1,484	...	...	...	...	2,86,915	...	25,633	...	...	3,12,578	...	...	1,048	1,048	...
16 Poona ...	1,437	...	6,149	...	6,149	9,25,570	...	77,911	...	...	10,03,481	...	...	29,753	29,753	...
17 Ahmednagar ...	2,079	...	...	...	...	1,84,525	...	15,347	...	...	1,99,872	...	...	3,745	3,745	...
18 Násik ...	3,157	...	...	...	...	5,02,418	...	60,801	...	...	5,63,219	...	...	1,941	1,941	...
19 West Khándesh ...	1,11 1	...	...	...	...	5,44,025	...	1,42,545	...	7,250	6,93,820	...	...	390	390	...
20 East Khándesh ...	,860	...	...	...	...	6,14,895	...	1,31,081	...	...	7,45,976	...	...	636	636	...
Total. 1914-1915 ...	1,97,120	86 ,512	6,822	340	93,674	1,31,26,863	...	18,34,500 (b) 300	...	7,250	1,49,68,913	44,330	...	13,22,237	13,66,567	...
Total. 1913-1914 ...	2.03.265	8,483	50,142	82	58.707	1.34.89.255	...	15.87.505 (b) 300	10.014	9.500	1.50.96.574	93.241	2.06.927	10.65.383	13.65.551	1.333

(a) Exclusive of duty on spirit issued for sale in Sind which is now done under bond.

(b) License fee realized for Deesa Cantonment.

(c) Inclusive of Rs. 41,063 for monopoly area.

(d) ,, Rs. 31,285 ,,

FORM No. 1.

Net Revenue of 1914-1915.

THE YEAR BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total Toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
140	...	490	...	27,939	...	27,939	48,791	4,835	53,626	35	6	5,338	309	5,738	6,03,969	64,939	5,39,050
...	...	9	...	13,505	...	13,505	4,043	4,775	8,818	24	...	194	236	454	1,22,850	1,21,326	2,86,470
611	...	1,014	...	7,900	...	7,900	1,186	695	1,8		...	241	287	534	2,84,946		
8,016	...	19,457	...	10,933	...	10,933	4,722	3,144	7,866	...	9	790	82	881	4,23,146	25,398	3,97,748
1,45,632	...	5,14,360	...	7,326	...	7,326	15,524	6,207	21,731	4	3	1,510	54	1,641	18,56,320	68,634	17,87,686
42,891	10	2,15,436	...	2,893	...	2,893	3,692	3,049	6,741	145	11	154	2	312	21,63,404	98,166	20,65,238
34,873	...	2,60,210	...	35,274	13,37,988 (e)	13,73,262	1,98,355	33,458	2,31,813	450	...	5,656	9	6,115	60,66,292	1,77,876	58,88,416
1,459	...	8,461	...	1,063	...	1,063	3,383	3,318	6,701	139	...	534	30	703	6,82,413	47,152	6,35,261
30,144	223	1,84,274	...	468	...	468	5,255	3,314	8,569	81	15	2,591	10	2,697	4,73,930	44,914	4,29,016
17,241	...	72,849	...	95	...	95	5,729	7,627	13,356	54	...	2,622	17	2,693	2,81,865	32,417	2,49,448
1,31,868	...	2,28,973	...	2,437	...	2,437	50,464	33,393	83,857	202	...	3,594	37	3,833	11,49,846	48,039	11,01,807
1,21,092	...	1,97,641	...	1,519	...	1,519	19,100	17,875	36,9	222	...	2,490	287	2,999	7,97,330	28,120	7,69,210
79,384	...	1,71,854	...	1,352	...	1,352	9,218	13,767	22,985	248	100	1,090	34	1,472	3,85,089	30,609	3,54,480
57,929	121	1,05,160	...	27,249	...	27,249	23,352	29,581	52,933	743	89	277	128	1,242	4,87,859	36,325	4,51,534
357	...	1,405	...	7,231	...	7,231	60,667	19,645	80,312	7	7	545	83	642	4,03,652	26,131	3,77,521
52,737	...	82,490	...	30,706	...	30,706	54,321	31,476	85,797	48	...	585	165	798	12,10,958	50,655	11,60,203
2,479	...	6,224	...	15,553	...	15,553	39,922	14,163	54,085	5	8	4,108	2,872	6,993	2,84,806	31,515	2,53,291
1,264	...	3,206	...	10,063	...	10,063	20,712	22,975	43,717	963	316	442	94	1,815	6,25,176	36,343	5,88,833
1,479	...	1,869	...	8,151	...	8,151	4,744	6,952	11,696	381	6	384	64	835	7,17,482	60,600	6,56,882
493	...	1,036	...	17,386	...	17,386	12,614	14,402	27,016	119	31	1,979	214	2,343	7,97,617	41,109	7,56,508
7,19,996	354	20,86,917	...	2,29,043	13,37,988	15,67,031	5,85,824	2,74,651	8,60,475	3,951	601	35,174	5,014	44,740	1,98,18,870	10,70,268	1,87,48,602
6,93,778	2,567	20,63,229	...	2,28,724	13,26,342	15,55,066	6,41,220	2,83,267	9,24,487	5,033	121	19,197	2,816	27,167	1,99,23,495	12,21,861	1,87,06,634

(e) Inclusive of Rs. 54,805 on account of refunds of Opium Pass Fees paid to several Native States (*vide* foot-note (*a*) to Imperial Form No. 2).

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

Expenditure.

IMPERIAL FORM No. 2.

Excise Charges of 1914-1915.

	District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
		Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	48,656	11,874	3,511	851	47	64,939	
2	Kaira	63,129	20,230	12,238	1,157	24,572	1,21,326	
3	Panch Mahals							
4	Broach	12,191	4,526	1,279	159	7,243	25,398	
5	Surat	45,492	14,634	2,749	2,198	3,561	68,634	
6	Thána	57,867	17,960	2,582	3,637	16,120	98,166	
7	Bombay—							
	Collector of Bombay...	1,03,964	5,222	14,383	6,588	27,724	1,57,881	
	Assistant Commissioner of Excise for Bombay Presidency and Central Provinces	11,550	5,840	1,397	1,208	.....	19,995	
8	Kolába	25,528	9,068	221	12,009	326	47,152	
9	Ratnágiri	33,503	7,114	719	3,047	53	44,914	
10	Kánara	20,855	8,660	674	1,778	450	32,417	
11	Dhárwár	32,131	10,829	925	3,516	638	48,039	
12	Belgaum	21,632	4,936	586	347	819	28,120	
13	Bijápur	17,089	7,850	1,092	372	4,206	30,609	
14	Sholápur	23,707	5,937	1,210	2,337	3,134	36,325	
15	Sátára	17,054	6,081	2,311	190	495	26,131	
16	Poona	32,176	12,443	3,033	693	2,310	50,655	
17	Ahmednagar	20,181	5,872	1,464	97	3,901	31,515	
18	Násik	23,143	6,956	489	1,470	4,285	36,343	
19	West Khándesh ...	43,502	12,145	595	1,520	2,838	60,600	
20	East Khándesh... ...	27,377	10,215	1,060	1,452	1,005	41,109	
	Total Charges. 1914-1915 ...	6,80,727	1,88,392	52,518	44,626	*(a) 1,04,005	10,70,268	
	Total Charges. 1913-1914 ...	6,88,877	2,00,416	63,660	18,363	*2,50,515	12,21,831	

* Exclusive of the Opium and A'bkári compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.

(a) Inclusive of Rs. 54,805 on account of refund of Opium Pass Fee to several Native States.

S. R. ARTHUR,

Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

	District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.				
				Country Spirit Distilleries.													
				Central Distilleries, public or private.													
		Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Mhowra and molasses spirit.	Toddy spirit.	Out-stills.	European liquors imported or manufactured in India.	Methylated spirit.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Ahmedabad	...	...	...	...	...	...	14	...	...	...	3	1	4	(*g*)3	...	7
2	Kaira	...	...	...	...	...	...	2	...	...	...	...	..	...	...	...	...
3	Panch Mahâls	...	...	(*a*)1	...	...	...	2	...	...	...	1	...	...	1	...	...
4	Broach	...	...	...	...	...	...	5	...	...	...	...	...	..	1	...	..
5	Surat	...	...	2	...	...	...	12	...	...	...	2	...	...	1	...	...
6	Thâna	...	...	...	...	...	...	8	...	...	...	...	1	7	2	1	...
7	Bombay	...	...	...	...	...	36	110	2	...	...	3	12	(*b*)41	(*h*)2	...	76
8	Kolâba	...	...	6	...	...	...	5	...	...	...	...	5	2	2	...	...
9	Ratnâgiri	...	...	...	5	...	...	5	...	...	...	...	...	...	...	...	...
10	Kânara	...	...	...	3	...	...	4	...	...	...	...	...	...	1	...	...
11	Dhârwâr	...	...	1	...	...	...	10	...	...	...	4	...	...	2	...	...
12	Belgaum	...	...	1	...	...	...	14	...	...	...	1	...	(*c*) 1	3	...	...
13	Bijâpur	...	...	...	...	...	...	4	...	...	...	...	...	...	1	...	...
14	Sholâpur	...	...	...	...	...	...	5	...	...	...	...	...	1	2	...	5
15	Sâtâra	...	...	...	...	...	...	13	...	...	...	2	2	(*d*)1	1	...	...
16	Poona	...	...	1	...	...	...	38	...	...	...	2	10	(*e*)9	(*i*)4	1	63
17	Ahmednagar	...	...	...	...	...	...	9	...	...	...	...	...	*e*)5	1	...	...
18	Nâsik	...	...	...	...	...	...	13	...	...	...	1	1	(*f*)4	2	1	40
19	West Khândesh	...	...	1	...	1	...	4	...	...	...	...	...	...	1	...	...
20	East Khândesh	...	...	...	...	...	...	6	...	...	...	...	...	1	1	...	...
	Total 1914-1915	...	...	13	8	1	36	283	2	...	...	19	32	76	31	3	191
	Total 1913-1914	2	...	13	12	1	34	266	2	...	...	20	34	70	31	3	194

	District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.											Remarks.
		European liquors imported or manufactured in India.		Country spirit.	Country fermented liquor (toddy).				Opium and its preparations.		Drugs other than Opium (Bhâng, Gânja, etc.).	Cocaine licenses.	
					Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Raw Opium.	For medical purposes (druggist's permits and the like).		
	1	18		19	20	21	22	23	24	25	26	27	28	29
		Off	On											
1	Ahmedabad	11	...	45	...	...	...	3	3	111	73	35	35	
2	Kaira	2	...	50	19	...	...	...	19	84	10	14	12	
3	Panch Mahâls	1	...	52	5,227	...	1	...	5,228	36	4	5	2	
4	Broach	4	...	42	14	...	55	9	78	32	23	14	14	
5	Surat	7	...	180	9,457	1	267	215	9,940	23	12	18	8	
6	Thâna	9	...	220	23	1	714	217	960	17	35	17	18	
7	Bombay	56	46	244	3	80	110	99	292	12	474	36	221	
8	Kolâba	7	...	112	6	...	72	21	99	16	11	17	7	
9	Ratnâgiri	6	...	171	...	...	630	81	711	8	13	15	3	
10	Kânara	6	...	105	...	...	266	76	342	11	1	21	2	
11	Dhârwâr	7	...	118	...	...	22	109	131	16	20	47	19	
12	Belgaum	6	...	86	...	...	15	85	100	17	23	34	18	
13	Bijâpur	2	...	60	...	...	20	103	123	11	6	25	5	
14	Sholâpur	6	...	27	...	...	15	11	26	46	11	24	13	
15	Sâtâra	8	...	52	49	...	...	4	53	42	8	35	6	
16	Poona	16	...	48	4	2	29	30	65	50	58	47	36	
17	Ahmednagar	6	...	20	...	...	1	5	6	64	9	42	6	
18	Nâsik	7	...	95	13	...	13	12	38	42	6	40	4	
19	West Khândesh	3	...	97	...	...	1	5	6	33	7	21	4	
20	East Khândesh	5	...	117	...	...	2	2	4	89	9	56	5	
	Total 1914-1915	175	46	1,941	14,820	84	2,233	1,087	18,224	760	813	563	438	
	Total 1913-1914	177	46	(*i*)2,061	16,570	87	1,838	1,097	19,592	781	793	(*k*)569	418	

(*a*) Exclusive of the distillery at Wadia in the Sankheda Mewas under the Rewa Kántha Agency.
(*b*) Includes 4 Military Canteen tenant licenses and 1 Steamer license.
(*c*) Military Canteen tenant license.
(*d*) License for sale of liquor to the Officers' and Sergeants' Messes.
(*e*) Includes 4 Military Canteen tenant licenses.
(*f*) Includes 1 Military Canteen tenant license.
(*g*) Includes 1 Dining car license.
(*h*) Dining car licenses.
(*i*) Includes 1 Dining car license.
(*j*) There were 47,254 and 60 shops in Kaira, Bombay and Bijápur during 1913-14 and not 40, 520 and 53, respectively, as shown in that year's report.
(*k*) There were 29 and 34 shops in Bijápur and Sátára during 1913-14 and not 34 and 33, respectively, as shown in that year's report.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

	District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
		Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.	Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
		Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
		Number of Imperial Gallons.	Average strength per Gallon.												
	1	2		3	4	5	6	7	8	9	10	11	12	13	14
				Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
1	Ahmedabad				(r)8,001	9 6 0							1,26,482	51,651	(40° U.P.) 1,649
2	Kaira												38,300	463	5,851
3	Panch Mahâls												27,155	1,77,772	
4	Broach												62,251	31,674	
5	Surat												2,12,656	3,17,117	
6	Thâna												1,70,999	5,77,282	
7	Bombay		3,153	25° U.P. to 20° U.P.	9 6 0	(p)75,587 (q) 374	9 6 0 7 13 0	200	5 per cent. *ad valorem.*	103	13 0 0	4,155	0 3 0	1 57,549	13,423	(20° U. P.) 4,36,382
	Kolâba												1,31,128	58,221	
9	Ratnâgiri												52,451	95,416	
10	Kânara — Below-ghat												25,120		(40° U.P.) 1,748
	Kânara — Above-ghat												24,072	3,129	

Note.—Toddy spirit is sold in the coast tâlukas of the Kânara District, and it

(p) Inclusive of 72,703 gallons supplied to Government Departments free of duty.

(q) Medicinal spirits

(r) Inclusive of 5,699 gallons supplied to Government Departments free of duty.

	Rs. a. p.	Rs. a. p.		Rs.	Rs.				
1,16,510	3 12 0 (*a*) 2 4 0 (*a1*) 3 0 0 (*a2*) 1 0 0 (*a3*) 1 2 0 (*a4*)	1 10 0 (*a*) 0 14 0 (*a1*) 1 4 0 (*a2*) 0 11 9 (*a3*) 0 9 0 (*a4*)	5,780	27	35	679	2,929	411	(*a*) Ahmedabad City, Cantonment and 10 miles round. (*a-1*) Parántij Táluka including Modása Mahál (exclusive of Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency. (*a-2*) Rest of the district. (*a-3*) Deesa Cantonment. (*a-4*) All the States and tálukas under the Mahi Kántha Political Agency except Idar, Danta and Pol and those mentioned under (*a-1*), (*b*) and (*b-1*).
32,421	2 4 0 (*b*) 1 8 0 (*b1*)	0 14 0 (*b*) 0 8 0 (*b1*) 1 1 3 (*b2*) 1 11 0 (*b3*)	3,050	27	35	243	873	33	(*b*) Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency. (*b-1*) Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khádal Táluka. (*b-2*) Kapadvanj Táluka. (*b-3*) Mátar and Anand Tálukas.
91,475	2 4 0 (*c*) 1 8 0 (*c1*) 2 4 0 (*c2*) 1 8 0 (*d*)	0 14 0 (*c*) 0 8 0 (*c1*) 1 2 0 (*c2*) 0 12 0 (*d*)	1,692	27	35	166	237	...	(*c*) Whole of the district and Bhádarwa and Dodka Mewás States in Rewa Kántha. (*c1*) Pandu Mewás. (*c2*) Sankheda Mewás from 1st April to 14th December 1914. (*d*) Bálásinor State in the Rewa Kántha Agency and Sankheda Mewás from 15th December 1914.
59,358	4 8 0	2 0 0	2,259	30	40	133	687	..	
2,86,349	3 12 0 (*c*) 3 0 0 (*c1*) 1 8 0 (*c2*)	1 10 0 (*c*) 1 4 0 (*c1*) 0 12 0 (*c2*)	1,047	30	40	563	1,166	..	(*c*) Surat City and 5 miles round Chorásí and Olpád Tálukas and western part of Bulsár Táluka and the towns of Párd and Umarsadi. (*c1*) Jalálpur Táluka and western part of Bárdoli, Mándvi and Chikhli Tálukas, Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár, Mándvi, Bárdoli and Chikhli Tálukas. (*c2*) The Dángs.
3,50,905	5 4 0 (*f*) 4 8 0 (*f1*) 3 12 0 (*f2*) 3 12 0 (*f3*) 3 0 0 (*f4*)	2 6 0 (*f*) 2 0 0 (*f1*) 1 10 0 (*f2*) 1 14 0 (*f3*) 1 8 0 (*f4*)	439	30	40	103	958	...	(*f*) Sálsette Táluka. (*f1*) Bassein Town. (*f2*) Rest of the Bassein Táluka and Máhim Táluka. (*f3*) Rest of the district except Umbergaon Petha. (*f4*) Umbergaon Petha.
3,70,360	5 4 0	2 10 0	6,118	30	40	3,597	8,993	3,356	
1,21,634	3 12 0	1 14 0 (*g*) 1 10 0 (*g1*)	330	30	40	101	937	...	(*g*) Karjat and Panvel Tálukas. (*g1*) Rest of the district.
77,504	3 0 0 2 0 4 (*h*)	1 8 0 1 8 2 (*h*)	86	30	40	12	753	...	(*h*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-4-10 in that of 60° U. P.
20,114	2 4 0 1 10 4 (*i*)	1 12 10 1 5 1 (*i*)	87	30	40	...	1,259	...	(*i*) Toddy spirit exclusive of the tree-tax incidence which is Re. 0-9-8 in the case of 25° U. P. and Re. 0-7-0 in that of 40° U. P.
19,306	5 4 0	2 6 0							

the whole of the Ratnágiri District. The duty is exclusive of the tree-tax.

* Deesa 45° U.P., Kapadvanj, Mátar and A'nand Tálukas of Kaira and Kámara (below-ghat) 40° U.P.

					Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.				
11	Dhárwár	...	...	...	...	...	...	...	...	...	...	...	...	...	1,51,008	1,844	.....
12	Belgaum	...	...	...	...	...	...	...	...	...	...	...	...	...	95,015	9,510	.....
13	Bijápur	...	...	...	...	...	...	...	...	...	...	...	...	...	30,302	20,026	.....
14	Sholápur	...	...	...	...	...	...	...	...	...	...	...	...	...	32,716	40,031	(30° U. P.) 185
15	Sátára	...	...	...	...	...	...	...	...	...	...	...	...	...	51,534	31,430	.....
16	Poona	...	...	...	...	...	...	...	...	...	...	...	...	...	1,09,020	7,966	(30° U. P.) 2,395
17	Ahmednagar	...	...	...	...	...	...	...	...	...	...	...	...	...	38,107	4,921	(30° U. P.) 185
18	Násik	...	...	...	...	...	...	...	...	...	...	...	...	...	1,06,125	65,004	.....
19	West Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,829	3,49,864	.....
20	East Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	...	...	32,067	2,97,836	.....
	Total ... 1914-1915 ...		9,153	...	...	83,583 374	...	200	...	103	...	4,455	...		17,51,327	21,55,480	(40° U. P.) 2,248 (30° U. P.) 2,705 (20° U. P.) 4,26,382
	Total ... 1913-1914 ...		...	...	...	7,371 105	...	5	...	116	...	2,43,879	...		19,39,410	19,96,546	(40° U.P.) 3,691 (20° U.P.) 4,62,484

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			REMARKS.
	(n) Rates of duty per Gallon.		(o) Issues in sers from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser.		Amount sold by retail in sers.			
Equivalent of London Proof of the total of columns 12, 13 and 14.	25° U.P.	50° U.P.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhâng.	Gânja.	Other sorts.	
15	16		17	18	19	20	21	22	23
				Rs.	Rs.				
1,13,924	5 4 0	2 6 0	384	30	40	4	4,415	1	
75,065	5 4 0	2 6	305	30	40	2	2,340	...	
30,604	4 8 0	2 0 0	184	30	40	1	1,544	...	
41,028	5 4 0	2 6 0	1,278	30	40	44	3,118	16	
51,222	4 8 0	2 0 0	1,593	30	40	38	5,842	...	
1,31,627	5 4 0	6 0	4,889	30	40	393	5,853	125	
30,722	4 8 0	2 0 0	3,992	30	40	99	2,564	...	
1,05,596	4 8 0 (k) 3 12 0 (k1) 2 4 0 (k2)	2 0 0 (k) 1 10 0 (k1) 0 14 0 (k2)	2,124	30	40	161	2,827	115	(k) Násik City. (k1) Rest of the district except Peint Táluka. (k2) Peint Táluka.
1,60,818	3 12 0 (l) 2 4 0 (l1)	1 10 0 l) 0 14 0 (l1)	1,117	30	40	72	628	...	(l) Whole of the district except Navápur Petha. (l1) Navápur Petha.
1,43,184	4 8 0 (m) 3 12 0 (m1)	2 0 0 (m) 1 10 0 (m1)	3,883	30	40	248	1,070	...	(m) Bhusawal Town. (m1) Rest of the district.
24,39,006	.....	...	43,587	...	...	6,659	49,593	4,057	(n) Whether country spirits of any particular strength are issued or not from the Distillery, the rates prescribed for all such issues are shown in this column.
26,25,376	.....	...	41,811	...	...	6,825	51,664	5,338	(o) These are really sales of Opium in seers.

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

	District.	Population				Number of Persons per Retail Shop for sale of	
						Liquors.	
		Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 23 of Form 3.
	1	2	3	4	5	6	7
1	Ahmedabad ...	.....	.....	.....	827,809	18,396	2,75,936
2	Kaira ...	...	.....	.....	691,744	13,835	.....
3	Panch Mahals ...	... ..	.. ...	.....	322,695	6,206	.....
4	Broach. ...	.....	.....	.....	306,717	7,303	34,080
5	Surat ...	.....	.....	.....	654,109	3,634	3,042
6	Thána ...	... .	.....	.....	882,309	4,010	4,066
7	Bombay ...	.....	...	... ..	979,445	4,014	9,896
8	Kolába ...	.....	.....	.....	594,166	5,305	28,294
9	Ratnágiri ...	.....	.....	.....	1,203,638	7,039	14,860
10	Kánara ...	.....	.....	.....	430,548	4,100	5,665
11	Dhárwár ...	.....	.....	.....	1,026,065	8,695	9,413
12	Belgaum ...	.....	.....	.....	943,820	10,975	11,104
13	Bijápur ...	.....	.....	.....	862,973	14,383	8,378
14	Sholápur ...	.....	.....	.....	768,330	28,457	69,848
15	Sátára ...	.....	.....	.....	1,081,278	20,794	2,70,319
16	Poona ...	.....	.....	.....	1,071,512	22,323	35,717
17	Ahmednagar ...	.....	.....	.....	945,305	47,265	1,89,061
18	Násik ...	.....	.....	.....	905,039	9,527	75,420
19	West Khándesh ...	.....	.....	.....	580,723	5,987	1,16,145
20	East Khándesh ...	.....	... ..	.....	1,034,886	8,845	5,17,443
	Total ...	.....	.....	.....	16,113,051	8,301	14,823

	District.	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 35 of Form 1.	Remarks
		Drugs.						
		Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
		8	9	10	11	12	13	14
				Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	7,458	23,652	6,242	338	648	6,512	
2	Kaira ...	8,235	49,410	1,447	195	127	2,824	
3	Panch Mahals ...	8,964	64,539	8,511	245	58		
4	Broach ...	9,585	21,908	13,155	356	256	12,968	
5	Surat ...	28,449	36,339	27,910	112	332	27,330	
6	Thána ...	51,901	51,901	24,407	33	76	23,407	
7	Bombay ...	81,620	27,207	45,486	14,021	2,367	60,120	
8	Kolába ...	37,135	34,927	11,343	18	113	10,692	
9	Ratnágiri ...	150,455	80,243	3,840	4	71	3,564	
10	Kánara ...	39,141	20,502	6,172	2	310	5,794	
11	Dhárwár ...	64,125	21,830	10,329	24	817	10,739	
12	Belgaum ...	55,519	27,759	8,008	16	392	8,150	
13	Bijápur ...	78,452	34,519	4,163	16	266	4,108	
14	Sholápur ...	16,703	32,014	5,290	355	689	5,877	
15	Sátára ...	25,745	30,894	2,918	67	743	3,491	
16	Poona ...	21,430	23,011	10,205	287	801	10,828	
17	Ahmednagar ...	14,770	22,507	2,202	165	572	2,679	
18	Násik ...	21,572	22,626	6,293	111	483	6,506	
19	West Khándesh ...	17,598	27,653	11,999	140	201	11,311	
20	East Khándesh ...	11,628	18,480	7,256	168	261	7,310	
	Total ...	21,201	28,620	10,766	973	584	11,636	

S. R. ARTHUR,
Commissioner of Customs, Salt, Opium and Abkári.

No. 258 of 1915.

A'bkári Office, Aden, 26th July 1915.

From

Captain A. H. E. MOSSE,
Collector of A'bkári and Salt Revenue,
Aden;

To

The COMMISSIONER of A'BKA'RI,
Aden.

Sir,

I have the honour to submit herewith the Report on the Administration of the A'bkári Department in Aden and Perim, for the official year 1914-15.

I have the honour to be,
Sir,
Your most obedient servant,
A. H. E. MOSSE, Captain,
Collector of A'bkári, Aden.

No. A.-2956-339 of 1915.

Aden Residency, the 2nd August 1915.

Forwarded, with compliments, to the Chief Secretary to Government, Revenue Department, Bombay.

G. J. YOUNGHUSBAND, Major-General,
Political Resident, Aden.

REPORT OF THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM, FOR THE OFFICIAL YEAR 1914-15.

I.—The Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department and the system of Excise administration has remained unaltered. The principal sources of revenue are detailed in the tabular statement given below. No separate Excise establishment is maintained at Perim where the work of the Excise Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the Year's Administration.

2. In the subjoined tabular statements the realizations and the expenditure of the year under report are contrasted with those of the previous year:—

Receipts.

Items.	Aden.		Perim.		Total.	
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	91,767	83,555	2,435	2,623	94,202	86,178
2. License fees for the sale of imported foreign liquors.	8,953	8,417	389	277	9,342	8,694
3. Still-head duty on country liquor ...	29,375	28,289	...	...	29,375	28,289
4. License fees for the manufacture and sale of country liquor.	400	400	...	...	400	400
5. License fees for the manufacture and sale of intoxicating drugs.	2,000	1,700	...	...	2,000	1,700
6. Duty on intoxicating drugs	960	900	...	...	960	900
7. Miscellaneous	2,128	1,540	...	...	2,128	1,540
Total ...	135,583	124,801	2,824	2,900	138,407	127,701

Expenditure.

Items.	Amounts.	
	1913-14.	1914-15.
	Rs.	Rs.
Establishment	10,174	10,296
Contract contingencies	894	948
Countersigned contingencies	100	.....
Total ...	11,168	11,244

The total A'bkári revenue amounted to Rs. 127,701 against Rs. 138,407 in the year before or a decrease of Rs. 10,706. The decrease is principally due to item 1 under "Receipts" *viz.*, Duty on imported foreign liquors. The quantity of Spirit, other sorts, which includes rum, common brandy, etc., imported during the year amounted to 8,564 gallons only against 9,494 gallons in the previous year.

III.—Imported Foreign Liquors.

3. Fifteen licenses for the sale of imported foreign liquors at Aden, and one at Perim, were issued during the year against the same number in the previous year. Three special licenses for the sale of foreign liquors at the Regimental Canteens at Aden, were also issued during the year under report.

The details of the quantities of foreign liquors passed for consumption in Aden and Perim respectively, during the year 1914-15 are contrasted with those of the previous year in the subjoined tabular statement :—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	Increase.	Decrease.	Increase.	Decrease.
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
1. Ale, beer, porter, cider and other fermented liquors.	110,030	105,916	414	506	110,444	106,422	...	4,114	92	...
2. Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits, and toilet preparations containing spirits.	367	298	...	...	367	298	...	69	...	...
3. Spirit rendered effectually and permanently unfit for human consumption.	203	799	...	...	203	799	596	...	...	...
4. Spirit used in drugs, medicines and chemicals.	37	51	...	...	37	51	14	...	...	...
5. Spirit, other sorts	9,146	8,194	348	370	9,494	8,564	...	952	22	...
6. Champagne and all other sparkling wines.	327	246	...	...	327	246	...	81	...	...
7. All other sorts of wines containing not more than 42 per cent. of proof spirit.	4,732	4,261	3	20	4,735	4,281	...	471	17	...
Total ...	124,842	119,765	765	896	125,607	120,661	610	5,687	131	...

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under report and the previous year is as under :—

Items.	1913-14.	1914-15.
	Gallons.	Gallons.
Dates-liquor 50° U. P.	11,750	10,850
Dates-liquor 25° U. P.	.....	250
Total in terms of 50° U. P. ...	11,750	11,225

V.—Intoxicating Drugs.

5. The details of the consumption of intoxicating drugs other than opium, in the Settlement of Aden during the year 1914-15 are compared in the following statement with those of the previous year :—

District.	Ganja.				Bhang.			
	1913-14.		1914-15.		1913-14.		1914-15.	
	Seers.	Tolas.	Seers.	Tolas.	Seers.	Tolas.	Seers.	Tolas.
Aden and Shaikh Othman ...	137	37	91	1	1	39	1	28
Perim	.....		.....		.....		.....	

VI.—Opium.

6. One hundred and two seers of excise opium were sold during the year against 41 seers in the year before. The total realizations are shown below along with those of the previous year :—

Items.	1913-14.	1914-15.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Opium	1,238	3,240	2,002	.....
License fees for Opium Farm ...	900	700	.....	200
Total ...	2,138	3,940	2,002	200

The abnormal increase in the consumption of opium, *viz.*, 61 seers during the year, is due to an unusually great demand for opium by the Chinese crew of His Majesty's Auxiliary Cruisers which visited this port frequently.

VII.—Incidence of Taxation.

7. The incidence or A'bkári taxation per head of population for the official year 1914-15 is contrasted in the following statement with that of the preceding year :—

Place.	Population as per census of 1911.	1913-14.		1914-15.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden ...	44,866	1,35,583	3 0 4	1,24,801	2 12 6
Perim ...	1,299	2,824	2 2 9	2,900	2 3 9
Total ...	46,165	1,38,407	.....	1,27,701	.....

VIII.—Offences.

8. There was no offence committed against the A'bkári law during the year under review.

IX.—Staff.

There have been no changes.

Inspector Vogel and his staff have worked to my entire satisfaction.

A. H. E. MOSSE, Captain,
Collector of A'bkári, Aden.

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Annual Reports.

Reports on the Administration of the Excise Department (A'bkári and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1914-15.

No. 13752.

REVENUE DEPARTMENT.

Bombay Castle, 23rd December 1915.

Letter from the Commissioner of Customs, Salt, Opium and A'bkári, Ex. G. No. 14—22, dated 25th August 1915—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) in the Presidency proper for the financial year 1914-15.

Letter from the Commissioner of Customs, Salt, Opium and A'bkári, Ex. G. No. 14—22, dated 12th September 1915.

Government memorandum * No. 10178, dated 24th September 1915, to the Commissioner of Customs, Salt, Opium and A'bkári.

Memorandum * from the Commissioner of Customs, Salt, Opium and A'bkári, Ex. G. No. 14—22, dated 16th November 1915.

Government memorandum * No. 12322, dated 19th November 1915, to the Commissioner of Customs, Salt, Opium and A'bkári.

Government endorsement * No. 12323, dated 19th November 1915, to the Manager, Government Central Press.

Government endorsement * No. 12324, dated 19th November 1915, to the Commissioner in Sind.

Memorandum from the Political Resident, Aden, No. A.—2956-339, dated 2nd August 1915—Submitting the Report on the Administration of the Excise Department (A'bkári and Opium) in Aden and Perim for the financial year 1914-15 prepared by the Collector of A'bkári, Aden.

Letter * from the Political Resident, Aden, No. A.—4009-397, dated 15th September 1915.

Government memorandum * No. 10271, dated 27th September 1915, to the Manager, Government Central Press.

Government endorsement * No. 10272, dated 27th September 1915, to the Political Resident, Aden.

Memorandum from the Commissioner in Sind, No. Exc.—379, dated 19th October 1915—Submitting with his review the Report of the Assistant Commissioner of Salt, Excise and Opium in Sind on the Administration of the Excise Department (A'bkári and Opium) in the Province of Sind for the financial year 1914-15.

Government memorandum * No. 11973, dated 11th November 1915, to the Commissioner in Sind.

Memorandum * from the Commissioner in Sind, No. Exc.—426, dated 24th November 1915.

RESOLUTION.—The figures for the consumption of country spirit and the realizations therefrom for the districts of the Presidency proper including the City of Bombay during the past five years will be seen from the following table :—

Year.	Consumption in proof gallons.	Rate per head of the population in drams.	Receipts.
			Rs.
1910-11 ...	26,15,526	7·8	1,24,35,660
1911-12 ...	25,54,588	7·6	1,35,21,326
1912-13 ...	24,58,950	7·3	1,40,66,874
1913-14 ...	24,56,582	7·3	1,45,28,633
1914-15 ...	23,41,480	7·0	1,43,87,888.

* Not printed.

As compared with the first year of the quinquennium the quantity of spirit consumed in 1914-15 is less by 2,74,046 gallons or 11 per cent., while the revenue has increased by upwards of 19⅔ lákhs of rupees or 14 per cent. The consumption per head during the period has decreased from 7·8 proof drams to 7 proof drams. Broadly speaking therefore the policy of Government which aims at the realization of the maximum revenue while restricting consumption to the lowest limit compatible with efficient administration continues to be attended with success.

2. As compared with that of the year preceding, the revenue of the year under review decreased slightly by Rs. 1,40,745, while the consumption showed the very marked decrease of 1,15,102 gallons. In district headquarter towns and towns with a population of 10,000 and over the total consumption showed comparatively little variation: it was mainly in the rural areas that the decline in the demand for drink was most marked. While this was partly attributable to the rise in the still-head duty to which reference is made in paragraph 3 below, a more potent factor was probably the disorganization in trade caused by the outbreak of the war, more particularly the fall in the value of cotton and oil-seeds. Thus in the Khándeshes the decline amounted to 22 per cent., in Broach to 21 per cent. and in Bijápur to 35 per cent. Among the six rural areas which show an increase the most important is Kaira, where consumption rose to 15,168 gallons as compared with 11,302 gallons in 1913-14. In 1911-12 the consumption in the rural area of this district amounted to 2,525 gallons only. The figures for the past four years therefore point to the conclusion that licit spirit is now taking the place of illicit in general consumption and that the special measures which have been taken during the past three years to suppress smuggling and illicit distillation have had the desired effect. The rise in the other areas appears to be sufficiently explained by a good harvest.

3. From an administrative point of view the changes introduced during the year were of considerable importance. In accordance with the declared policy of Government a beginning was made with the substitution of the sale of mhowra spirit for toddy spirit in the district of Ratnágiri. An attempt was made to introduce the same change in Kánara but was abandoned on grounds of administrative inconvenience. By the end of the year however the difficulties were surmounted and from the 1st April last the separate-shop system has been introduced. Mhowra spirit only is now on sale in the Kumta and Honáwar tálukas of the Kánara district and the Sangameshwar and Khed tálukas and portions of the Ratnágiri, Chiplun and Dápoli tálukas of Ratnágiri. The still-head duty was raised in the districts of Panch Maháls, Broach, Dhárwár, Belgaum and Poona (excepting, in the case of the two latter, the headquarter stations and ten miles round), in the above-ghát tálukas of Kánara, the Sálsette táluka of Thána and other less important areas: but in accordance with the policy introduced during the past three years of encouraging the consumption of the weaker as opposed to the stronger spirit the enhancement in the case of 25° U.P. liquor was 12 annas per gallon, while in the case of 60° U.P. liquor it was only 2 annas. With the same object the experiment introduced in Broach in 1912-13 of licensing shops for the sale of 60° U.P. liquor exclusively was extended to the whole of the Presidency except Bombay City and Kaira, while in the last mentioned district where 60° U.P. liquor does not suit the public taste, the plan was continued of licensing shops for the sale of 40° U.P. liquor only. This met with a fair measure of success. Finally the duty on 60° U.P. liquor was reduced by four annas in all the separate-shop areas except Bombay City and the Dángs. The effect of these measures on the consumption of weaker liquor should be noted by the Commissioner in his report for the current year.

4. The closure of shops in localities where there is reason to believe that they are not wanted continued to receive attention, 124 shops in all being shut down. Once more the number closed in Thána (44) exceeded that in any other district; next to Thána came Kolába with 21 shops closed. In these two districts the total number of shops has been reduced by 24 per cent. and 22 per cent. respectively in the course of three years. The Advisory Committees continued to be freely consulted and it may be inferred from the fact that 105 shops were abolished in areas where they have been constituted that their influence in the direction of reducing superfluous shops has not been without effect.

5. Turning to the portion of the report dealing with the consumption of toddy it is to be noted that the aim of Government has been to encourage the consumption of raw toddy, while discouraging as far as possible the distillation of toddy spirit. The figures for the past five years are as follows :—

Year.	Number of licenses.	Number of trees licensed to be tapped in all districts except Bombay City.	Quantity of toddy consumed (exclusive of the consumption for Bombay City).	Total revenue.
			Gallons.	Rs.
1910-11 ...	10,583	277,214	7,278,767	18,25,278
1911-12 ...	19,322	309,013	7,239,649	19,87,427
1912-13 ...	19,301	302,938	7,533,394	19,96,155
1913-14 ...	19,570	325,404	8,939,403	20,63,229
1914-15 ...	18,224	346,017	8,902,554	20,86,917.

From this it will be seen that in five years the consumption of toddy has increased 18 per cent., while owing to the closure of the distilleries in Bombay, Ratnágiri and Kánara the distillation of toddy spirit has been materially reduced. As regards the figures for the year under review, the most striking feature is perhaps the increase from Rs. 2,37,520 to Rs. 2,60,210 in the toddy revenue in Bombay City. Owing to the closure of the Dádar Distillery and the consequent absence of any demand for toddy for distillation a large decline might have been expected; but the grant of licenses to sell raw toddy to some of the distillers coupled with a real growth in the demand for the beverage, owing to the fact that toddy shops open at 6-30 while the opening of the liquor shops has been put back to 9-30 a. m., led to an increase in the trees tapped and consequently in the revenue. In the mofussil there was a decline of 2,142 in the number of domestic consumption licenses granted in Surat which may possibly be due to the prohibition imposed on holders of these licenses from tapping trees in survey numbers containing trees tapped by shop licensees. It is satisfactory to note that in five out of the six districts which report a rise in toddy consumption there was a decline in the sale of country spirit.

6. Chapter V of the report which deals with foreign liquor shows that the imports of beer, wines and foreign potable spirit declined considerably owing to the war and that there was in consequence a rise in the import of rum and other potable spirits from Baroda and Shahjahánpur. Imports of foreign denatured spirits rose largely, the bulk of these coming from Jáva, which replaced Germany and Austria as the principal source of supply. It is of interest to note that arrangements for the manufacture and denaturation of rectified spirit at Ahmedabad were completed during the year and the factory there supplied 5,578 gallons of proof spirit to the Government Medical Stores.

7. As in paragraphs 1 and 5 above statistics have been given for country spirit and toddy for a period of five years, it will be convenient to furnish figures for intoxicating drugs for the same period. These are shown in the following statement :—

Year.	Consumption of gánja in seers.	Consumption of bhâng in seers.	Consumption of charas in seers.	Revenue.
				Rs.
1910-11	49,492	7,634	5,506	4,67,706
1911-12 ...	49,998	7,872	4,225	5,54,704
1912-13	50,565	8,328	5,229	6,01,114
1913-14	51,664	6,825	5,092	6,32,640
1914-15	49,593	6,659	3,817	7,09,750.

It will be seen that in this period there has been a stationary consumption combined with a marked increase in revenue. As far as the year under review is concerned, the figures for consumption showed a small reduction while receipts rose by Rs. 77,110 owing to the enhancement with effect from April 1st, 1914, of the duty on gánja and charas. The number of cocaine cases detected in Bombay City dropped considerably, as the outbreak of the war and the cessation of the arrival of Austrian steamers interfered with the importation of the drug. The larger percentage of convictions which is reported by the Commissioner testifies to the greater efficiency of the preventive staff. As regards the mofussil, the arrest and punishment of the six principal dealers in Ahmedabad will, it is hoped, check traffic in that city.

8. Sales of opium during the year increased, partly owing to the influx into Bombay of a number of Indian troops on their way to the front and partly to a prosperous agricultural season. It is to be noted that the fall in the value of cotton does not seem to have affected the demand for the drug in the Khándeshes and Dhárwár as it affected the demand for country spirit. The total gross revenue showed an increase of Rs. 1,51,549. The receipts from license fees at the separate shops established for the first time from the beginning of the year in the four Gujarát districts yielded Rs. 59,313; this more than counterbalanced a decline of Rs. 14,295, in the rest of the Presidency.

9. Offences against the Excise laws in Bombay City were less than half as numerous as in the preceding year owing to the smaller number of cocaine cases. In the rest of the Presidency, though the total number remained unchanged, there was a large rise in the number of cases of illicit distillation detected. The increase was specially marked in West Khándesh, Panch Maháls and Kaira : as far as the latter district is concerned it is a gratifying proof of the ability of the special staff maintained there. There was a decline of 103 in the number of miscellaneous cases, 50 of which were in Thána; some explanation of the latter very marked variation should have been furnished. Convictions for drunkenness showed a marked rise of 1,543, almost the whole of which was in Bombay City; it is gathered that this was due in part to the influx of a large number of troops and camp followers on their way to the seat of war.

10. As regards the promotion of temperance, arrangements have been made by the Educational Department to insert in the Revised Vernacular Series a set of Temperance Lessons modelled on the Temperance Syllabus of the English Board of Education. The report shows that the efforts of organized bodies and individuals to encourage abstention from liquor continued on much the same lines as in previous years.

11. Consumption of country spirit in Sind decreased by 5,715 proof gallons. The receipts from still-head duty were less by Rs. 57,059, but this decrease was partly counterbalanced by an increase of Rs. 26,950 in license fees. The revenue from license fees in the Province during the past five years is shown in the following table :—

Year.	Rs.
1910-11	67,388
1911-12	1,41,628
1912-13	1,77,235
1913-14	2,00,373
1914-15	2,27,323.

From this it will be seen that the revenue from license fees has more than trebled during the period, though the consumption of spirit has decreased. The incidence per gallon in 1914-15 was Re. 1-1-6, whereas in the Presidency outside Bombay City it was only Re. 0-5-5. The Commissioner is requested in the light of these figures to consider whether the time has not come to make a slight enhancement of the still-head duty in the larger towns. The rates in force in 1914-15, *viz.*, Rs. 5 for 10° U.P and Rs. 3-4-0 for 40° U.P., are equivalent to a rate of about Rs. 4-2-0 for 25° U.P. This is Re. 1-2-0 less than the rate in force in Thána, Poona, Sholápur and Dhárwár and six annas less than the rate in force in Sátára and Bijápur. In Karáchi and Hyderabad at any rate an increase of four annas per proof gallon would seem called for.

12. The preference of the drinking public of Sind for the stronger variety of liquor supplied continued very marked, the consumption of 40° U.P. liquor as compared with 10° U.P. liquor being small. Orders have recently been issued by Government that with effect from April 1st, 1916, the strength of the stronger liquor shall be reduced to 15° below proof. There is no other feature in the report which calls for comment.

13. The gross revenue of the year for the whole of the Bombay Presidency, including Sind and Aden, amounted to Rs. 2,21,46,138 or Rs. 52,656 less than the gross revenue for 1913-14. The net revenue after allowing for refunds to Native States under opium was Rs. 2,10,35,332 or Rs. 1,00,336 in excess of the total for the previous year. The administration of the Department has continued to be characterized by efficiency and is creditable to the officers responsible for it.

J. A. POPE,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Commissioner in Sind,
The Commissioners of Divisions,
All Collectors, including the Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,
The Collector of Customs, Bombay,
The Collector of Salt Revenue, Bombay,
The Collector of Bombay,
The Political Resident, Aden,
The Agent to the Governor, Káthiáwár,
All Political Agents,
The Assistant Commissioner of Excise, Bombay Presidency,
The Assistant Commissioner of Salt, Excise and Opium in Sind,
The Collector of A'bkári, Aden,
The Collector of A'bkári, Deesa,
The Accountant General,
The Political Department of the Secretariat,
The Judicial Department of the Secretariat,
The Compiler, General Administration Report,
The Editor of Government Publications,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Editors' Tables and Editors of Newspapers,
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The Government of India,
The Under Secretary of State for India.
} By letter.

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